

AGENDA

Regular Meeting of the
Nichols Hills City Council
Tuesday, December 10, 2024 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

If special assistance is needed for this meeting by any person wishing to attend, please contact the City Clerk's office no later than 48 hours prior to the meeting, and such assistance will be provided.

Official action may be taken by the City Council only on items that appear on this Agenda. The City Council may dispose of the business set out on this Agenda by accepting, approving, adopting, rejecting, amending, or postponing action as to each item, as determined by the City Council.

1. Call to Order and Pledge of Allegiance
2. Roll Call
3. Minutes
 - a. November 12, 2024 Minutes
4. Departmental Reports

Consideration of acceptance, rejection, and/or postponement of the following:

- a. Police Department
- b. Municipal Court
- c. Fire Department
- d. Public Works
- e. Risk Manager
- f. New Resident List
- g. City Treasurer

- h. Finance Director
- i. Information System Manager
- j. Engineer
- k. ACOG Report

5. Total Warrants & Claims

- a. Consideration of approval, disapproval, and/or postponement of the following: Claims List for 2024-2025

Fund	Dollar Amount
General Fund	\$242,517.42
Designated Funds - Police	35.25
Nichols Hills Municipal Authority	137,626.10
General Fund - CIP	3,364.85
Designated Funds - Parks	16,000.00
General Obligation Bond Funds	814,399.83
Total Warrants & Claims	\$1,213,943.45

6. Consent Docket - Construction

Items on Consent Dockets are usually approved as a group upon a motion by one of the City Council members. However, members of the City Council may request discussion or separate action on any item on the Consent Dockets.

Consideration of approval, acceptance, rejection, amendment, and/or postponement of the following:

- a. Pay Estimate No. 8 for Project No. WC-2101 with Landmark Construction Group LLC for Arsenic Removal Treatment Plant in the amount of \$217,659.63.

BACKGROUND: City Engineer has verified quantities and recommends approval, to be paid from 2021 GO Bonds, 2022 GO Bonds, and other funds.

- b. Pay Estimate No. 3 for Project No. PC-2401 with CGC, LLC. for Paving Improvements to the 6600, 6700 & 6800 Blocks of East

Grand Boulevard in the amount of \$265,783.32.

BACKGROUND: City Engineer has verified quantities and recommends approval, to be paid from 2023 GO Bonds and other funds.

- c. Invoice No. 8502A with Howard-Fairbairn Site Design, Inc for Redbud Park & West Grand Boulevard Trail Expansion Project, in the amount of \$16,000.00, to be paid from Park Designated Fund and other funds.

7. Consent Docket - General

Items on Consent Dockets are usually approved as a group upon a motion by one of the City Council members. However, members of the City Council may request discussion or separate action on any item on the Consent Dockets.

Consideration of approval, acceptance, rejection, amendment, and/or postponement of the following:

- a. A resolution authorizing the disposal and destruction of certain original records and papers of records prior to the retention period for such records established in the Revised Records Retention Manual, 2015; and directing the City Manager to take all actions necessary to provide for the disposal and destruction of such records.
- b. An Inter-Governmental Agreement for a Regional Household Hazardous Waste Collection and Management Project with The City of Oklahoma City.
- c. Redbud Park & West Grand Boulevard Trail Extension Project agreement amendment with HFSD Landscape Architecture for added services in the amount of \$13,500.00.
- d. Request from Information Systems Manager Scott Johnston to purchase backup network switches. The total will not exceed \$10,000.00, as approved in the FY 2024-2025 CIP budget.
- e. Request from Information Systems Manager Scott Johnston to

purchase four computer monitors for Public Works. The total will not exceed \$600.00, as approved in the FY 2024-2025 CIP budget.

- f. Request from Information Systems Manager Scott Johnston to purchase new computers for the Police and Fire Departments. The total will not exceed \$15,000.00, as approved in the FY 2024-2025 CIP budget.

8. Citizens Desiring to Be Heard

The purpose of this time is to allow members of the public to speak to the City Council on any matter that is not otherwise set for consideration on this Agenda.

9. Items for Separate Vote - Ordinances, Resolutions, and Other Matters

Consideration of approval, acceptance, rejection, amendment, and/or postponement of the following:

- a. Accept the Annual Comprehensive Financial Report and Accompanying Independent Auditor's Reports for the fiscal year ended June 30, 2024.
- b. Request from Redbud Classic to install 60 banners to promote the event. Banners will be displayed within the City of Nichols Hills between March 24, 2025 and April 7, 2025.
- c. A Revocable Permit issued to the Redbud Foundation, Inc. for the purpose of the Redbud Classic on April 5 and 6, 2025.
- d. A Park Adoption Agreement with Robert and Karen Browne, for park property generally known as Redbud Park with boundaries at the following locations: from Sherwood Lane on the south, the center of NW Grand Boulevard on the east, West NW Grand Boulevard on the west, and Bedford Drive on the north.
- e. Discussion, consideration, and possible action regarding a new park in the 1800 Block of Westminster Place.
- f. A resolution awarding contract to the lowest responsible bidder for WW-2201 2022 GO Bond project Water Well #13, and authorizing execution of the contract, bonds, and related instruments; or

alternatively reject all bids.

- g. A resolution awarding contract to the lowest responsible bidder for City Hall roof replacement project, and authorizing execution of the contract, bonds, and related instruments; or alternatively reject all bids.
- h. Request to seek bids for PC-2403 1400 and 1500 Blocks of Camden Way 2024 GO Bond Paving Improvements Project, and receive and approve plans for the same.
- i. A Resolution of the City Council of the City of Nichols Hills, Oklahoma adopting the Association of Central Oklahoma Governments Regional Safety Action Plan and Vision Zero Policy.

10. Adjournment

I certify that the forgoing was filed in the Office of the City Clerk at 4:02 PM on the 6th day of December, 2024 and posted in prominent view on the window at City Hall, 6407 Avondale Drive, at 4:15 PM on the 6th day of December, 2024; posted to the [City of Nichols Hills website](#) at 5:00 PM on the 6th of December, 2024; and transmitted by email at 5:00 PM on the 6th day of December, 2024 to those persons who have requested to be included on such notices pursuant to the Open Meeting Act and to those who have requested such notice.

Addendum filed in the Office of the City Clerk at 3:20 PM on the 9th day of December, 2024 and posted in prominent view on the window at City Hall, 6407 Avondale Drive, at 3:30 PM on the 9th day of December, 2024; posted to the [City of Nichols Hills website](#) at 5:00 PM on the 9th of December, 2024; and transmitted by email at 5:00 PM on the 9th day of December, 2024 to those persons who have requested to be included on such notices pursuant to the Open Meeting Act and to those who have requested such notice.



City Clerk
City of Nichols Hills, Oklahoma

MINUTES

Regular Meeting of the
Nichols Hills City Council
Tuesday, November 12, 2024 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

Original agenda filed in the Office of the City Clerk at 3:26 PM on
the 8th day of November, 2024.

1. Call to Order and Pledge of Allegiance
2. Roll Call

Attendees Present	Arrived
Council Member Sody Clements	5:30
Mayor E. Peter Hoffman	5:30
Vice-Mayor Steven J. Goetzinger	5:30

3. Minutes

- a. October 8, 2024 Minutes
- b. October 28, 2024 Minutes

MOTION: Sody Clements moved to approve the October 8, 2024 and October 28, 2024 minutes as presented. Steven J. Goetzinger seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Sody Clements
SECONDER:	Steven J. Goetzinger
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

4. Departmental Reports
 - a. Police Department
 - b. Municipal Court

- c. Fire Department
- d. Public Works
- e. Risk Manager
- f. New Resident List
- g. City Treasurer
- h. Finance Director
- i. Information System Manager
- j. Engineer
- k. ACOG Report

Mayor Hoffman reported that the City continues to work with ACOG on potential new ideas to advance the City.

MOTION: Steven J. Goetzinger moved to approve the October 2024 departmental reports as presented. Sody Clements seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Steven J. Goetzinger
SECONDER:	Sody Clements
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

5. Total Warrants & Claims

- a. Warrants & Claims

MOTION: Sody Clements moved to approve the total warrants and claims as presented. Steven J. Goetzinger seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Sody Clements
SECONDER:	Steven J. Goetzinger
AYES:	Sody Clements, E. Peter Hoffman , Steven J.

Goetzinger**6. Consent Docket - Construction**

- a. Amendment No. 1 for the 1100 Block of Bedford Drive, 7000 Block of Waverly Avenue, and 6800 Block of Trenton Road Paving Improvement Project with Rudy Construction Company in the amount of (\$2,790.29).

BACKGROUND: The amendment decreases the contract to \$1,064,474.71. The original contract was \$1,067,265.00.

- b. Pay Estimate No. 6 (FINAL) for Project No. PC-2302 with Rudy Construction Co. for Paving Improvements to the 1100 Block of Bedford Drive, 7000 Block of Waverly Avenue, and 6800 Block of Trenton Road in the amount of \$246,105.74 and place maintenance bonds into effect.

BACKGROUND: City Engineer has verified quantities and recommends approval, to be paid from 2023 GO Bonds and other funds.

- c. Pay Estimate No. 2 for Project No. PC-2401 with CGC, LLC. for Paving Improvements to the 6600, 6700 & 6800 Blocks of East Grand Boulevard in the amount of \$330,681.87.

BACKGROUND: City Engineer has verified quantities and recommends approval, to be paid from 2023 GO Bonds and other funds.

- d. Pay Estimate No. 7 for Project No. WC-2101 with Landmark Construction Group LLC for Arsenic Removal Treatment Plant in the amount of \$217,727.12.

BACKGROUND: City Engineer has verified quantities and recommends approval, to be paid from 2021 GO Bonds and other funds.

- e. Invoice No. 8495A with Howard-Fairbairn Site Design, Inc for Redbud Park & West Grand Boulevard Trail Expansion Project, in the amount of \$25,500.00, to be paid from Park Designated Fund

and other funds.

MOTION: Steven J. Goetzinger moved to approve item 6a - 6e Consent Docket Construction as presented. Sody Clements seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Steven J. Goetzinger
SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

7. Consent Docket - General

- a. A resolution authorizing the disposal and destruction of certain original records and papers of records prior to the retention period for such records established in the Revised Records Retention Manual, 2015; and directing the City Manager to take all actions necessary to provide for the disposal and destruction of such records.
- b. Request from Public Works Director Randy Lawrence to install additional playground equipment at Davis Park, not to exceed \$91,569.00. To be paid out of 2023 GO Bonds.
- c. Household Hazardous Waste Agreement with the Midwest City Municipal Authority for Fiscal Year 2024-2025.
- d. Request from Fire Chief Kevin Boydston to repair one outdoor warning siren for an amount not to exceed \$6,000.00, as approved in the FY 2024-2025 CIP budget.
- e. Request from Public Works Director Randy Lawrence to purchase a 2024 Silverado 1500 from state contract SW 0035, not to exceed \$54,835.00. To be paid out of 2024 GO Bonds and other funds.

MOTION: Sody Clements moved to approve item 7a - 7e Consent Docket General as presented. Steven J. Goetzinger seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Sody Clements

SECONDER: Steven J. Goetzinger
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

8. Citizens Desiring to Be Heard

No one expressed a desire to be heard.

9. Items for Separate Vote - Ordinances, Resolutions, and Other Matters

- a. Receive bids for sale of \$ 7,000,000 General Obligation Bonds, Series 2025, and award sale of bonds to the bidder bidding the lowest interest cost.

Mr. John Williams, City Attorney, reviewed the summary of bond bids with the City Council members and recommended the sale of \$7,000,000 General Obligation Bonds, Series 2025 be awarded to the lowest bidder, TD Securities.

Mr. Cameron Bertelli, with BOK Financial Securities, discussed the bids with the City Council members.

MOTION: Steven J. Goetzinger moved to approve agenda item 9a, the minutes of the sale of the bonds awarded to TD Securities all in accordance with the proposed minutes. Sody Clements seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Steven J. Goetzinger
SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- b. An ordinance providing for the issuance of General Obligation Bonds in the sum of Seven Million Dollars (\$7,000,000) by the City of Nichols Hills, Oklahoma, authorized at an election duly called and held for such purpose; prescribing form of bonds; providing for a combined bond issue designated "General Obligation Bonds, Series 2025"; prescribing redemption provisions; designating bonds for purposes of certain provisions of the Internal Revenue Code; providing for registration thereof; appointing a paying-agent registrar for the issue and matters related thereto; providing for the

levy of an annual tax for payment of principal and interest on the bonds; approving the forms of a Continuing Disclosure Agreement and an Official Statement; authorizing the approval of a Continuing Disclosure Agreement, an Official Statement and other contracts and instruments necessary to consummate sale, issuance and delivery of the Bonds; fixing other details of the bond sale and issuance; and declaring an emergency.

MOTION: Sody Clements moved to approve agenda item 9b as presented. Steven J. Goetzinger seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Sody Clements
SECONDER:	Steven J. Goetzinger
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- i. Consideration of adoption, approval, acceptance, rejection and/or amendment of the emergency section of the foregoing ordinance.

MOTION: Steven J. Goetzinger moved to approve agenda item 9b (i) - Emergency clause of the foregoing ordinance. Sody Clements seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Steven J. Goetzinger
SECONDER:	Sody Clements
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- c. Parks Management Agreement between the City of Nichols Hills and Nichols Hills Parks, Inc.

MOTION: Sody Clements moved to approve agenda item 9c as presented. Steven J. Goetzinger seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Sody Clements
SECONDER:	Steven J. Goetzinger
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- d. An Ordinance amending Article VII of Chapter 8 of the Nichols Hills City Code regarding construction and demolition site Stop Work Orders; repealing all conflicting ordinances or parts of ordinances; providing for severability; and declaring an emergency.

Mr. Shane Pate, City Manager, presented the proposed ordinance to the City Council.

MOTION: Steven J. Goetzinger moved to approve agenda item 9d as presented. Sody Clements seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Steven J. Goetzinger
SECONDER:	Sody Clements
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- i. Consideration of approval or disapproval of the emergency section of the foregoing ordinance.

MOTION: Sody Clements moved to approve agenda item 9d (i) - Emergency clause of the foregoing ordinance. Steven J. Goetzinger seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Sody Clements
SECONDER:	Steven J. Goetzinger
AYES:	Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- e. An Ordinance amending the Nichols Hills City Code regarding fences; repealing all conflicting ordinances or parts of ordinances; providing for severability; and declaring an emergency.

Mrs. Carla Sharpe, attorney for the City, presented the proposed ordinance to the City Council.

MOTION: Steven J. Goetzinger moved to approve agenda item 9e as presented. Sody Clements seconded the motion.

RESULT:	(UNANIMOUS)
MOVER:	Steven J. Goetzinger

SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- i. Consideration of approval or disapproval of the emergency section of the foregoing ordinance.

MOTION: Sody Clements moved to approve agenda item 9e (i) - Emergency clause of the foregoing ordinance. Steven J. Goetzinger seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Sody Clements
SECONDER: Steven J. Goetzinger
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- f. An Ordinance amending the employee retirement system, defined benefit plan for the City of Nichols Hills & Nichols Hills Municipal Authority, Oklahoma by adopting a revised and restated retirement plan; providing retirement benefits for eligible employees of the City of Nichols Hills & Nichols Hills Municipal Authority. Oklahoma; providing for purpose and organization; providing for definitions; providing for eligibility and participation; providing for non-alienation of benefits; providing for employer and employee contributions; providing for accounting, allocation, and valuation; providing benefits; providing for required notice; providing for amendments and termination; providing for transfer to and from other plans; creating a retirement committee and providing for powers, duties, and rights of retirement committee; providing for payment of certain obligations; providing for duration and payment of expenses; providing for effective date; providing for vesting schedules; providing for a fund to finance the system to be pooled with other incorporated cities, towns, and their agencies and instrumentalities for purposes of administration, management, and investment as part of the Oklahoma Municipal Retirement Fund; providing for payment of all contributions under the system to the Oklahoma Municipal Retirement Fund for management and investment; providing for repealer and severability; adopting those amendments mandated by the Internal Revenue Code; and declaring and emergency.

MOTION: Steven J. Goetzinger moved to approve agenda item 9f as presented. Sody Clements seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Steven J. Goetzinger
SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- i. Consideration of approval or disapproval of the emergency section of the foregoing ordinance.

MOTION: Sody Clements moved to approve agenda item 9f (i) - Emergency clause of the foregoing ordinance. Steven J. Goetzinger seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Sody Clements
SECONDER: Steven J. Goetzinger
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- g. Request to seek bids for WW-2201 2022 G.O. Bond project Water Well #13.

MOTION: Steven J. Goetzinger moved to approve agenda item 9g as presented. Sody Clements seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Steven J. Goetzinger
SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- h. Request to seek bids for City Hall roof replacement and receive and approve plans for the same.

MOTION: Sody Clements moved to approve agenda item 9h as presented. Steven J. Goetzinger seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Sody Clements

SECONDER: Steven J. Goetzinger
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

- i. Christmas Bonuses for City Employees.

MOTION: Steven J. Goetzinger moved to give each employee a \$300.00 Christmas bonus. Sody Clements seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Steven J. Goetzinger
SECONDER: Sody Clements
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

10. Adjournment

MOTION: There being no further business, Sody Clements moved to adjourn the meeting. Steven J. Goetzinger seconded the motion.

RESULT: (UNANIMOUS)
MOVER: Sody Clements
SECONDER: Steven J. Goetzinger
AYES: Sody Clements, E. Peter Hoffman , Steven J. Goetzinger

Mayor
City of Nichols Hills, Oklahoma

City Manager
City of Nichols Hills, Oklahoma

City Clerk
City of Nichols Hills, Oklahoma

**NICHOLS HILLS
POLICE DEPARTMENT
MONTHLY REPORT
November 2024**

On 11/19/2024 a member of the Nichols Hills Public Works department observed a vehicle hit a parked car in the area of Drakestone and Stratford. The employee was able to follow the vehicle long enough to obtain a license plate. Detectives used our LPR data to confirm license plate information. The vehicle and owner were located later, and he was interviewed. Insurance information was provided, and an accident report was completed. Without the assistance of our city employees and the LPR data the victim in this may have been out of pocket for the repairs.

On 11/30/2024 at 12:30 a.m. Corporal Laster observed a vehicle traveling 60mph through the 6800 block of Grand Park. He confirmed the vehicles speed with his forward-facing radar. He observed the vehicle make several more driving infractions as he was attempting to stop the vehicle. He activated his emergency equipment and stopped the vehicle in the 7800 block of Penn. Once the vehicle stopped, Corporal Laster had to request identification several times before the driver finally provided her driver's license. The driver's speech was extremely slurred, and she displayed obvious signs of intoxication. Gerchel Holbert was arrested and charged with driving under the influence. She was non-compliant throughout the entire arrest and refused all tests.

In the month of November officers made 2 District Court level arrests.

Officers were dispatched to 28 residential alarm calls and 6 business alarm calls. The department responded to 8 suspicious vehicle calls, 8 suspicious subject calls, and 4 suspicious activity calls. Officers responded to 11 motorist assist calls and 2 citizen assist calls. Officers conducted 108 business checks and 14 check welfare calls. Officers were requested to assist other agencies a total of 23 times. Officers performed 76 house checks this month. Officers responded to 4 parking complaints. There were 136 traffic stops with 209 citations and written warnings issued. Officers worked 9 traffic accidents on city streets. Officers completed 34 offense reports. Dispatchers completed 1390 radio log entries.

Respectfully,

Chief Steven Cox

Nichols Hills Police Department
6407 Avondale Drive Nichols Hills, OK 73116
(405) 843-5672

ODIS Summary Report From 11/01/2024 - 11/30/2024

Booking Summary Report

Booking Record					
Inmate Booked		0	Inmate Released		0
Male		0	Male		0
Female		0	Female		0
Unknown		0	Unknown		0
Federal Inmate Booked		0			
Federal Inmate Released		0			
Booking Officer		Arresting Officer		Releasing Officer	
No records found.		No records found.		No records found.	

Incident Summary Report

Incident Record		
Incident Report Filed	34	
Sensitive Report	0	
Classified Report	0	
Report Approved	31	
Offense Summary		
Total	Offense (IBR)	
2	Burglary/Breaking and Entering	
3	Burglary/Larceny/Theft - From Motor Vehicle	
2	Driving Under the Influence	
2	Drug/Narcotics - Violations	
1	Fraud - Identity Theft	
1	Fraud - Impersonation	
2	Larceny/Theft - All Other	
1	Liquor Law Violations	
2	Other Offenses - Non traffic	
1	Public Peace - Animal Bites	
4	Public Peace - Found Property	
1	Public Peace - Other	
2	Traffic - Abandoned Vehicle	
3	Traffic - Direct Traffic	
29	Traffic - Impounds	
7	Traffic - Other	
1	Trespassing of Real Property	
3	Vandalism/Destruction/Damage of Property	
4	Warrants - For other Agency	
71	GRAND TOTAL	
Originating Officer Report		
Total	Originating Officer	
1	EDWARDS, BRANDON	

4	EISCHEID, DAVID								
2	GREENWOOD, TAYLOR								
3	HALL, ELLA								
2	LASTER, ADAM								
2	LOPEZ, MARLINY								
1	MCGINLEY, JAMES								
1	MCHENRY, JARRED								
5	NORRIS, DEREK								
6	PATTERSON, FRANKLIN								
2	STANCAMPIANO, FRANK								
5	VOYLES, MATTHEW								
34	GRAND TOTAL								
Total Report Filed		34							
Total Reports Assigned to Detective		34							
Total Reports Un-Assigned		0							
Report Assigned To		Total	Open	Closed	Case Closed Detail				
RIDGEWAY, BRANDON		34	4	30	Closed By		Total		
					Cleared - By Arrest		16		
					Cleared - By Exceptional		1		
					Deactivated by Investigator After Follow-Up		13		
GRAND TOTAL		34	4	30					
Total Report Filed		34							
Total Open Cases		4							
Total Closed Cases		30							
Cleared By							Total		
Cleared - By Arrest							16		
Cleared - By Exceptional							1		
Deactivated by Investigator After Follow-Up							13		
GRAND TOTAL							30		

Citation Summary Report

Ciation Record			
Citation Filed (Exclude Warning)		118	
Citation Warning Filed		91	
Officer Violation Report (Include Warning Citation)			
Officer Name	Violation	Total	Total Amount
EDWARDS, BRANDON (7)	FAILURE TO APPEAR	10	\$0.00
	EXPIRED LICENSE PLATE	1	\$100.00
	LEFT OF CENTER MARKED ZONE	1	\$110.00
	NO SECURITY VERIFICATION	1	\$260.00
	SPEED IN EXCESS	4	\$420.00
EISCHEID, DAVID (14)	DEFECTIVE LIGHTS ALL OTHERS	2	\$220.00
	DISOBEYING STOP SIGN	1	\$110.00
	EXPIRED LICENSE PLATE	3	\$300.00
	FAILURE TO YIELD FROM STOP SIGN	1	\$110.00
	IMPROPER TAG DISPLAY	1	\$100.00
	NO SECURITY VERIFICATION	2	\$520.00
	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	SPEED IN EXCESS	3	\$315.00

GREENWOOD, TAYLOR (2)	DEFECTIVE LIGHTS ALL OTHERS	2	\$220.00
HALL, ELLA (31)	DISOBEYING TRAFFIC DEVICE OTHER	1	\$110.00
	EXPIRED DRIVERS LICENSE	1	\$100.00
	EXPIRED LICENSE PLATE	9	\$900.00
	IMPROPER TAG DISPLAY	2	\$200.00
	NO SECURITY VERIFICATION	2	\$520.00
	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	SPEED IN EXCESS	15	\$1,575.00
JOBE, TONY (31)	DEFECTIVE LIGHTS ALL OTHERS	7	\$770.00
	EXPIRED LICENSE PLATE	4	\$400.00
	FAILURE TO OBEY TRAFFIC BARRIER	2	\$220.00
	PARKED FACING ONCOMING TRAFFIC	2	\$70.00
	PARKING ON STREET 2 AM - 5 AM	15	\$525.00
	SPEEDING RADAR CHECKED	1	\$279.00
LASTER, ADAM (6)	DEFECTIVE LIGHTS ALL OTHERS	3	\$330.00
	EXPIRED LICENSE PLATE	1	\$100.00
	NO SECURITY VERIFICATION	1	\$260.00
	SPEED IN EXCESS	1	\$105.00
LOPEZ, MARLINY (8)	DEFECTIVE LIGHTS ALL OTHERS	1	\$110.00
	EXPIRED LICENSE PLATE	3	\$300.00
	PARKING ON STREET 2 AM - 5 AM	3	\$105.00
	SPEED IN EXCESS	1	\$105.00
MCGINLEY, JAMES (15)	AFFIXING IMPROPER TAG	1	\$260.00
	DEFECTIVE LIGHTS ALL OTHERS	4	\$440.00
	DISOBEYING TRAFFIC CONTROL LIGHT	1	\$110.00
	DRIVING WHILE SUSPENDED	3	\$780.00
	EXPIRED LICENSE PLATE	3	\$300.00
	NO SECURITY VERIFICATION	2	\$520.00
	SPEED IN EXCESS	1	\$105.00
MCHENRY, JARRED (1)	DEFECTIVE LIGHTS ALL OTHERS	1	\$110.00
NORRIS, DEREK (36)	AFFIXING IMPROPER TAG	2	\$520.00
	DEFECTIVE LIGHTS ALL OTHERS	4	\$440.00
	DISOBEYING STOP SIGN	1	\$110.00
	DISOBEYING TRAFFIC DEVICE OTHER	3	\$330.00
	DRIVING WHILE REVOKED	1	\$260.00
	DRIVING WHILE SUSPENDED	2	\$520.00
	EXPIRED LICENSE PLATE	8	\$800.00
	NO SECURITY VERIFICATION	6	\$1,560.00
	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	SPEED IN EXCESS	8	\$840.00
PATTERSON, FRANKLIN (20)	AFFIXING IMPROPER TAG	1	\$260.00
	DEFECTIVE LIGHTS ALL OTHERS	4	\$440.00
	DISOBEYING TRAFFIC CONTROL LIGHT	1	\$110.00
	DISOBEYING TRAFFIC DEVICE OTHER	1	\$110.00
	DRIVING WHILE SUSPENDED	1	\$260.00
	EXPIRED LICENSE PLATE	4	\$400.00
	NO SECURITY VERIFICATION	3	\$780.00
	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	SPEED IN EXCESS	3	\$315.00
	TRANSPORTING OPEN CONTAINER OF INTOX BEVERAGE	1	\$260.00
STANCAMPIANO, FRANK (12)	AFFIXING IMPROPER TAG	1	\$260.00
	DEFECTIVE LIGHTS ALL OTHERS	2	\$220.00
	DRIVING WHILE SUSPENDED	1	\$260.00
	EXPIRED LICENSE PLATE	3	\$300.00
	NO SECURITY VERIFICATION	3	\$780.00

STOUGH, STANTON (3)	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	SPEED IN EXCESS	1	\$105.00
	EXPIRED LICENSE PLATE	1	\$100.00
VOYLES, MATTHEW (13)	PASSING WHERE PROHIBITED	1	\$110.00
	SPEED IN EXCESS	1	\$105.00
	AFFIXING IMPROPER TAG	1	\$260.00
	DEFECTIVE LIGHTS ALL OTHERS	1	\$110.00
	DRIVING WHILE REVOKED	1	\$260.00
	EXPIRED LICENSE PLATE	6	\$600.00
	NO SECURITY VERIFICATION	2	\$520.00
	OPERATING WITHOUT BEING LICENSED	1	\$260.00
	PARKING WHERE PROHIBITED	1	\$35.00
GRAND TOTAL		209	\$26,394.00

Citation Payment Method Summary

Total Cash	\$0.00
Total Checks	\$0.00
Total Credit Cards	\$0.00
Total Money Orders	\$0.00
Total Other	\$0.00
Grand Total	\$0.00

Warrant Summary Report

Warrant Record	
Warrant Issued	0
Warrant Served	0
Warrant Recalled	0
Warrant Issued	
No records found.	
Warrant Served	
No records found.	
Warrant Recalled	
No records found.	
Warrant Payment Method Summary	
Total Cash	\$0.00
Total Checks	\$0.00
Total Credit Cards	\$0.00
Total Money Orders	\$0.00
Total Other	\$0.00
Grand Total	\$0.00

Protective Order Summary Report

Protective Order Record	
Protective Order Issued - Non Emergency	0
Protective Order Issued - Emergency	0

Civil Process Summary Report

Civil Process Record

Civil Process Issued 0

Group By Process Type

No records found.

Group By Court Type

No records found.

Field Interview Summary Report

Field Interview Record

Field Interview Issued 0

Group By Interviewed Officer

No records found.

Accident / Collision Summary Report

Accident Record

Accident / Collision Record 7

Accident / Collision with DUI 0

Accident / Collision with Hit & Run 2

Accident / Collision with Fatality 0

Radio Log Summary Report

Radio Log Record

Radio Log Record 1,390

Group By Call Type**Total Initial Call Type**

1	9-1-1 Hangup
3	Accident - Hit and Run
4	Accident - Property Damage
1	Accident - With Injury
6	Alarm Business
28	Alarm Residential
1	Animal Control - Animal at Large / Nuisance
2	Assist - Citizen
11	Assist - Motorist
9	Assist - Other City Department
14	Assist - Outside Agency
2	Broadcast - General Information
2	Burglary - Residential
108	Business Check
1	Check Solicitor
14	Check The Welfare
1	Court - Bailiff
2	Deliver Council Packets
167	Dispatch - Informational
1	Dog Bite
2	DUI Arrest
224	Ending Mileage
1	Escort

Group By Final Type**Total Final Call Type**

1,390	
1,390	GRAND TOTAL

1	Extra Watch
11	Fire Department - Automatic Alarm
21	Fire Department - Medical Call
13	Fire Department - Mutual Aid
1	Fire Department - Odor Investigation
3	Fire Department - Other Fire
4	Fire Department - Service Call
1	Fire Department - Siren Test
1	Fire Department - Smoke Investigation
14	Follow-up
8	Found Property
1	Fraud
76	House Check
3	Larceny/Theft - From a Motor Vehicle
1	Mental Health
15	Miscellaneous - Other
1	Noise Complaint
8	Officer out of the car
1	Open Door - Business
29	Open Door - Residence
19	Ordinance Violation
14	Out at the Station for Report
4	Out of district
4	Parking Complaint
10	Public Works Call
14	Receive Information
4	Reckless Driver
1	Release Property
2	Remove Debris from Roadway
4	Return to the station
6	S.T.O.P. Program
20	Special Assignment
227	Starting Mileage - In Service
4	Suspicious Activity
8	Suspicious Subject
8	Suspicious Vehicle
2	Tornado Siren
4	Traffic Complaint
136	Traffic Stop
23	Training
2	Trespassing
1	Vandalism
10	Vehicle Impoundment
16	Vehicle Maintenance
24	Vehicle Registration/Stolen Check [10-28/10-29]
5	Vehicle Release
1,390	GRAND TOTAL

NICHOLS HILLS MUNICIPAL COURT
Report For November 1, 2024 Thru November 30, 2024

Page: 1
FILEDST

Violations by Filed Date...

Police Department	113	
MUNICIPAL COURT	18	
TRANSFERRED OUT	0	
Code Enforcement	0	
Total Filed Violations		131

Completed Cases...

Paid Fine...

Police Department	67	
MUNICIPAL COURT	4	
TRANSFERRED OUT	4	
Code Enforcement	1	
Total Paid Fines		76
Total Completed		76

Other Completed...

Dismissed - had Insurance

Police Department	2	
MUNICIPAL COURT	0	
TRANSFERRED OUT	0	
Code Enforcement	0	
Total		2

Dismissed by Judge

Police Department	4	
MUNICIPAL COURT	0	
TRANSFERRED OUT	0	
Code Enforcement	0	
Total		4

Dismissed - COMPLIANCE

Police Department	9	
MUNICIPAL COURT	0	
TRANSFERRED OUT	0	
Code Enforcement	0	
Total		9

Dismissed by Prosecutor

Police Department	1	
MUNICIPAL COURT	0	
TRANSFERRED OUT	0	
Code Enforcement	0	
Total		1

Voided Docket

NICHOLS HILLS MUNICIPAL COURT

Report For November 1, 2024 Thru November 30, 2024

Page: 2

FILEDST

Police Department	1
MUNICIPAL COURT	0
TRANSFERRED OUT	0
Code Enforcement	0
Total	1

Total Other Completed	17
-----------------------	----

Grand Total Completed	93
-----------------------	----

Net Difference Filed/Complete	38
-------------------------------	----

Warrants...

Issued...

Police Department	83
MUNICIPAL COURT	20
TRANSFERRED OUT	0
Code Enforcement	0
Total Violations	103
Total Warrants Issued	103

Cleared...

Police Department	21
MUNICIPAL COURT	6
TRANSFERRED OUT	4
Code Enforcement	0
Total Violations	31
Total Warrants Cleared	31

Change in Total Warrants	72
--------------------------	----

FINE FINE	\$8,836.00
CLEET7 CLEET STATE OF OK. 2017	\$700.00
AFIS17 AFIS 2017	\$700.00
FS17 FORENSIC SCIENCE 2017	\$700.00
LATE LATE FEE	\$180.00
FTA FAILURE TO APPEAR	\$1,142.00
AMS COLLECTION AGENCY	\$387.00
CLEET CLEET	\$7.00
CLEET4 CLEET STATE OF OKLAHOMA	\$9.00
FP2 AFIS	\$5.00
FS FORENSIC SCIENCE IMPROVE FEE	\$5.00

Total Fees/Fines Paid	\$12,671.00
-----------------------	-------------

Nichols Hills Fire Department
November 2024 Monthly Report

The department has been busy working on wrapping up end of year shift assignments and planning for the upcoming year. The Northwest Chamber held its monthly meeting in the fire department training room. Attendees toured the fire station, trucks, and tried on firefighting gear. Annual pump testing and inspections were completed on the ladder truck and fire engine. This is to ensure that both apparatuses are pumping the minimum gallons required per minute. An annual inspection was conducted for our battery powered auto extrication equipment as well. The department installed one child safety seat in the month of November. And finally, the most exciting news is our new ladder truck was delivered at the end of the month. We are currently working on switching over the equipment from the old ladder truck to the new one and will soon be placing it in service.

The department responded to 53 calls in the month of November.

- | | |
|----------------------------|-------------------|
| • Fires – 0 | Ward 1 – 30% |
| • EMS – 18 | Ward 2 – 28% |
| • Hazardous Conditions – 3 | Ward 3 – 15% |
| • Service Calls – 12 | The Village – 27% |
| • False Calls – 20 | |

Training for the month of November consisted of the following. All crews participated in Blue Card residential emergency scene management scenarios, new ladder truck in-service training, and EMS training. EMS topics covered this month included diabetic emergencies, sepsis, seizures, DNR's, and COPD. Green shift was able to train on a house that was scheduled for demo. Green and blue shifts also did some drill ground evolutions with The Village where they worked on forcible entry, ventilation, hose evolutions, self-rescue, and defensive fire tactics at the training tower.

Shift personnel continue to work with FF Balch, Morrison, and Hamblin on their fire apparatus driver operator skills getting them ready for their Driver / Operator testing. Firefighters Biesiada, Balch, and Morrison continue to progress through their Advanced Emergency Medical Technician class. Department personnel completed assigned IT security and risk management trainings dealing with back injury prevention. We hosted an ACOG Fire Service Communications class and the Metro Area Fire Training Association meeting for November. I attended a 16-hour Emergency Management class dealing with large scale evacuation events in Guthrie. FF Morrison took the National Association of Emergency Medical Technicians (NAEMT) Instructor prep course as a prerequisite for being able to teach Tactical Emergency Casualty Care (TECC) courses in the future. CPR manikins and AED trainers were ordered and arrived that will be used to teaching CPR classes.

Fire Chief

Kevin Boydston

DEPARTMENT OF ENVIRONMENTAL QUALITY

MONTHLY OPERATIONAL REPORT

GROUND WATER SYSTEMS

City of Nichols Hills
SYSTEM NAME

1009 N.W. 75th street
ADDRESS

Nichols Hills
CITY

OK
STATE

73116
ZIP

PWS ID 2005501

POPULATION SERVED 4020

MONTH 21-Oct 2024 Thru Nov : 20 2024

2005501		CHEMICALS USED						NO. WELLS IN SYSTEM 23						TOTAL ALK.	Ph	STAB- ILITY	Fluoride	
DATE	WATER PUMPED 1,000 GALLONS PER DAY	CHLORINE AND RESIDUALS						NO. WELLS IN USE	TOTAL HOURS IN USE	STATIC LEVEL		PUMPING LEVEL						
		SERIES 1			SERIES 2					WELL NO.	FT.	WELL NO.	FT.					
		lbs	PLT	DIST	PLT	DIST												
21	2,125,188	5	0.30	0.20	0.23	0.27	11	246.1					114	7.33	1	0.074		
22	1,928,227	5	0.38	0.40	0.43	0.40	11	225.2										
23	2,250,720	5	0.44	0.26	0.27	0.36	11	264.0										
24	2,121,927	5	0.27	0.21	0.23	0.38	11	242.9										
25	1,803,475	5	0.28	0.27	0.21	0.46	11	208.0										
26	2,196,504	5	0.43	0.34	0.34	0.43	11	257.6										
27	2,024,640	5	0.37	0.23	0.24	0.37	10	240.0										
28	2,250,720	5	0.30	0.20	0.40	0.20	11	261.1										
29	1,952,640	5	0.38	0.23	0.43	0.40	10	240.0										
30	1,952,529	5	0.36	0.20	0.22	0.40	10	240.0										
31	1,494,798	5	0.44	0.38	0.36	0.38	9	187.4										
1	530,400	5	0.43	0.33	0.35	0.43	3	58.0										
2	658,080	5	0.35	0.39	0.40	0.35	3	72.0										
3	506,880	5	0.34	0.37	0.48	0.34	3	58.0										
4	582,480	5	0.56	0.59	0.46	0.59	3	65.0										
5	604,080	5	0.63	0.93	0.49	0.51	3	67.0										
6	871,494	5	0.51	0.81	0.43	0.50	5	102.1										
7	889,235	5	0.49	0.66	0.67	0.66	5	104.7										
8	571,680	5	0.39	0.50	0.49	0.59	3	64.0										
9	666,780	5	0.52	0.48	0.52	0.73	4	78.0										
10	733,980	5	0.49	0.30	0.57	0.99	4	83.2										
11	620,580	5	0.54	0.64	0.72	0.54	3	67.0										
12	975,457	5	0.66	0.59	0.64	0.64	6	112.2										
13	1,224,000	5	0.59	0.64	0.45	0.49	6	144.0										
14	1,209,242	5	0.67	0.87	0.49	0.51	6	142.4										
15	661,320	5	0.37	0.35	0.30	0.37	4	81.5										
16	703,160	5	0.34	0.23	0.43	0.34	4	87.3										
17	1,147,375	5	0.51	0.44	0.47	0.51	7	138.6										
18	991,521	5	0.88	0.70	0.43	0.88	6	124.1										
19	618,200	5	0.51	0.84	0.54	0.49	4	80.4										
20	557,960	5	0.60	0.67	0.70	0.87	3	72.0										
TOTAL	37,425,272	155					201	4413.7										
AVG.	1,207,267	5					6											

POWER COST \$23,431.11
LABOR COST \$10,776.36
CHEMICAL COST \$436.50
REPAIR COST \$0.00
WATER COST \$0.00
TOTAL COST \$34,643.97
COST/MILLION GAL. \$925.68

BACT SAMPLES SUBMITTED DURING THE MO.

(1) NUMBER SAFE 4
(2) NUMBER UNSAFE 0
(3) NUMBER CHECK SAMPLES 4

I hereby certify the above to be correct
to the best of my knowledge.

Signed *Beja Candy*

Title Chief Well Operator

Mail original before the 10th of the following month to:
Department of Environmental Quality
Water Quality Division
PO Box 1677
Oklahoma City, OK 73101-1677



WATER PUMPED
Nov-24



WELL	Arsenic ppb	G.P.M.	Gallons Pumped	Electrical Cost Per Thousand Gallons
5	0.50	125	1,230,625	\$1.26
8	0.50	111	3,331,776	\$0.26
10	6.00	120	1,311,840	\$3.75
12	0.50	157	2,083,861	\$0.29
15	0.50	125	4,686,875	\$0.39
20	0.50	152	5,774,480	\$0.42
23	0.50	168	3,480,840	\$0.99
Total			21,900,297	

Blended arsenic level 0.83 ppb

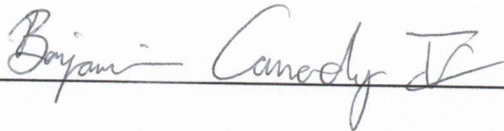
Energy costs per 1000 gals \$0.00

Contractor Usage 27,400

WATER PUMPED
LAST FIVE YEARS:

Nov-23	26,010,315
Nov-22	23,878,170
Nov-21	30,571,464
Nov-20	27,793,903
Nov-19	17,222,355

Benjamin Canady
Water Well Operator



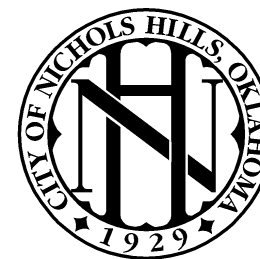


BUILDING PERMITS NOVEMBER 2024

Project ID	Project Type	Name	Property	Issued Date	Square Footage	Valuation
159240	FENCE-RES	METRO FENCE INSTALLATION CO	1813 DORCHESTER DR	11/1/2024	NA	\$8,000.00
159244	BR-REM	ESPERANZA REAL ESTATE INV	6529 1/2 AVONDALE	11/6/2024	NA	\$8,500.00
159245	ROOF-RES	RED RIVER ROOFING & CONST	1709 DRAKESTONE	11/7/2024	NA	\$32,732.94
159248	ROOF-RES	DENNER ROOFING CO LLC	1712 COVENTRY	11/8/2024	NA	\$54,394.07
159250	ROOF-RES	WHITEKILLER ROOFING LLC	1236 GLENBROOK	11/8/2024	NA	\$22,000.00
159253	ROOF-RES	YATES ROOFING AND CONSTRUCTION	1617 QUEENSTOWN	11/12/2024	NA	\$56,600.00
159254	ROOF-RES	ROOF 66 LLC	1716 COVENTRY	11/13/2024	NA	\$21,511.74
159257	STORM	GROUND ZERO SHELTERS CO	1236 GLENBROOK	11/13/2024	NA	\$3,995.00
159260	FENCE-RES	RESTAURANT RESOURCE GROUP INC	1730 WESTMINSTER	11/14/2024	NA	\$5,000.00
159261	POOL	GFS PLUMBING LLC	6913 GRAND	11/14/2024	NA	\$121,440.00
159263	ROOF-RES	TROY BENEAR ROOFING LLC	1816 WILSHIRE	11/15/2024	NA	\$30,355.00
159264	CURB	AGS CONCRETE LLC	1407 SHERWOOD	11/15/2024	NA	NA
159266	CURB	MKA CONSTRUCTION LLC	6502 LENOX	11/18/2024	NA	NA
159269	CURB	RM CONCRETE CONSTRUCTION LLC	6901 GRAND	11/19/2024	NA	NA
159275	ROOF-RES	G2 PROPERTIES OKC	1607 WESTMINSTER	11/21/2024	NA	\$20,000.00
159276	ROOF-RES	SHAMROCK ROOFING & CONST	1837 WESTMINSTER	11/25/2024	NA	\$14,000.00
159278	CURB	URIAS PAVING LLC	7301 WAVERLY	11/25/2024	NA	NA
159280	BR-ACC	GUMERSON BLAKE DESIGN	1705 WILSHIRE	11/26/2024	NA	\$8,000.00
159281	BR-REM	MACCINI CONSTRUCTION	1727 HUNTINGTON	11/26/2024	NA	\$125,000.00
159283	CURB	AGS CONCRETE LLC	7007 NICHOLS	11/26/2024	NA	NA
159284	BR-REM	BARKOCY CONSTRUCTION INC	1715 PENNINGTON	11/27/2024	NA	\$180,000.00



Public Works
Water Production Report
November 2024



<u>Water Produced</u>	<u>37,425,272</u>
<u>Water Sold</u>	<u>35,069,550</u>
<u>Water used in the City Parks</u>	<u>1,906,153</u>
<u>Water flushed for Bond Projects</u>	<u>27,400</u>
<u>Fire Department usage - est.</u>	<u>74,500</u>
<u>City Facilities</u>	<u>46,498</u>
<u>Water unaccounted for</u>	<u>301,171</u>
<u>% water loss for the month</u>	<u>0.8%</u>
<u>Avg. water loss/ for the last 12 months</u>	<u>1.3%</u>

Risk Manager Report November 2024

There was one (1) work-related injury this month. A police officer in the CLEET academy had a bad reaction to the pepper spray and needed to be seen by an eye doctor. Thankfully this was just a medical claim, and no time was lost, and the officer is better and back in training.

There was one (1) follow-up drug screen on a public works employees this month.

The public works safety meeting this month was on sanitation safety. The sanitation department did a video presentation on loading/unloading the rear loading sanitation truck and using the hopper safely. We talked about the dangers of the slider and sweep blade and how to properly operate the hopper from standing to the side of the truck. We also talked about the proper PPE that is required while using the rear loader mechanism.

Park inspections were completed on Woods, Kite and Davis Park. No issues were found other than the slide at Kite Park still being out of service.

I attended a 3-day class at the Yukon Fire Department on ICS 300 for Expanding Incidents through Oklahoma Homeland Security. ICS 300 outlines how the NIMS Command and Coordination component supports the management of expanding incidents as well as describes the incident management processes as prescribed by ICS. This class is for individuals who may assume a supervisory role in expanding incidents or type 3 incidents. A type 3 incident is a multi-agency team that manages incidents requiring a significant number of resources and extend beyond one operational period. I will be taking ICS 400 in December. These are pre-requisites for me to take the All-Hazards Position Specific Safety Officer class in January. This class will give me an understanding of the duties, responsibilities, and capabilities of an effective Safety Officer (SOFR) on an All-Hazards Incident Management Team (AHIMT). These responsibilities are responding to the incident and the safety needs of the incident and effectively fulfilling the position responsibilities of an SOFR on an AHIMT. The class will allow me to apply for credentials/certification for that position.

I've been working on ordering safety awards and organizing the upcoming Christmas luncheon which will be held on December 11, 2024, at the Fire Department.

I've also been working on updating the City's ADA self-evaluation and transition plan. I hope to have it completed in mid-2025.

The OMAG Stewardship Report covering 7/1/2020-6/30/2023 came out this month. General liability, auto & cyber claim totals were 25 in the amount of \$113,933 over the three-year period. Property claim totals over the three-year period was 2 in the amount of \$0 paid claims. The City of Nichols Hills average claims paid compared to the pool average is excellent.

ACCOUNT NUMBER	NAME	CLASS	SERVICE ADDRESS	STATUS	DATE OF SERVICE	XFER?
01-00024-27	E - ALL COUNTY HEARTLAND PRPRTY MG	RES	1100 FENWICK	ACTIVE	11/05/2024	
02-00168-05	I - BRAZEAL, DUSTIN	RES	1644 QUEENSTOWN	ACTIVE	11/01/2024	
01-00944-03	I - GOETZINGER, ALEXA	RES	1506 BUTTRAM	ACTIVE	11/01/2024	
01-00011-06	I - KEATING III, ANTHONY F.	RES	1120 CUMBERLAND	ACTIVE	11/04/2024	
01-00787-10	I - LAPIDUS, DAVID	RES	6401 AVALON	ACTIVE	11/20/2024	
02-00829-08	E - LAWV INVESTMENTS, LLC	RES	1713 WESTMINSTER	ACTIVE	11/01/2024	
02-00002-12	I - MATHAI, RINY & SURESH	RES	1733 NW 63RD	ACTIVE	11/20/2024	
02-00829-13	I - MCABOY, JENNIFER	RES	1713 WESTMINSTER	ACTIVE	11/27/2024	
01-00024-16	I - MICHAEL, PAUL	RES	1100 FENWICK	INACTIVE	11/05/2024	
01-00325-02	I - ORTHWEIN JR, RICHARD J	RES	1403 GLENWOOD	ACTIVE	11/01/2024	
02-00032-02	I - PARSONS, JOHN W	RES	6510 HILLCREST	ACTIVE	11/01/2024	

** TOTAL PRINTED 11 **

STATUS: All

CONFIDENTIALS PRINTED: NO

RANGE OF START DATES: 11/01/2024 THRU 11/30/2024

TRANSFERS INCLUDED: NO

LAST BILL DATE: 0/00/0000 THRU 99/99/9999

PRINT MAILING ADDR: NO

TOTALS BY CUSTOMER CLASS			
<u>CLASS</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>	
RES	RESIDENTIAL	11	
	CLASS TOTAL:	11	
TOTALS BY RATE TABLE			
<u>SERVICE</u>	<u>RATE</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>

SELECTION CRITERIA

REPORT SELECTIONS:

REPORT SEQUENCE: Account Name
ACCOUNT STATUS: All
CUSTOMER CLASS: All
SERV/TBL: All
INCLUDE TRANSFER: NO
INCLUDE CONFIDENTIAL: NO

INFORMATION INCLUDED:

MAILING ADDRES: NO
COMMENT CODES: None

CUSTOMER DATES:

START DATE: 11/01/2024 THRU 11/30/2024
LAST BILL DATE: 0/00/0000 THRU 99/99/9999

** END OF REPORT **

CITY OF NICHOLS HILLS
TREASURER'S REPORT - INVESTMENT SCHEDULE
November 30, 2024

MATURITY DATE	DEPOSITORY BANK	COST BASIS	MATURITY VALUE	YIELD TO MATURITY	DAYS INVESTED
Operations					
Operating Acct	BancFirst	413,804.45	413,804.45		
SWEEP Acct	BancFirst	8,916,187.74	8,916,187.74		
		<u>9,329,992.19</u>	<u>9,329,992.19</u>		
NICHOLS HILLS GENERAL FUND					
01/16/25	First Fidelity	600,000.00	630,493.15	5.00%	371
04/10/25	FNB of OK	700,000.00	730,029.81	5.29%	296
06/12/25	Midfirst	500,000.00	525,520.40	5.09%	360
09/11/25	FNB of OK	900,000.00	939,870.00	4.43%	364
01/15/26	Midfirst	850,000.00	886,335.74	4.28%	427
		<u>3,550,000.00</u>	<u>3,712,249.10</u>		
NICHOLS HILLS GENERAL FUND - CIP					
01/16/25	FNB of Ok	700,000.00	743,589.58	5.25%	427
01/16/25	Midfirst	800,000.00	833,391.25	5.35%	280
04/10/25	FNB of OK	800,000.00	834,319.78	5.29%	296
06/12/25	Midfirst	650,000.00	675,602.25	3.95%	701
		<u>2,950,000.00</u>	<u>3,086,902.86</u>		
NICHOLS HILLS MUNICIPAL AUTHORITY					
01/16/25	FNB of OK	550,000.00	566,978.73	5.29%	213
04/10/25	FNB of OK	1,000,000.00	1,019,063.84	4.67%	145
06/12/25	FNB of OK	600,000.00	616,044.33	4.67%	209
01/15/26	Valliance	700,000.00	733,165.62	4.05%	427
		<u>2,850,000.00</u>	<u>2,935,252.52</u>		
NICHOLS HILLS MUNICIPAL AUTHORITY - CIP					
09/11/25	Midfirst	800,000.00	825,641.61	4.28%	300
		<u>800,000.00</u>	<u>825,641.61</u>		
GENERAL OBLIGATION BOND OF 2021					
01/16/25	Midfirst	400,000.00	406,884.13	4.98%	126
		<u>400,000.00</u>	<u>406,884.13</u>		
GENERAL OBLIGATION BOND OF 2022					
01/16/25	TREASURY BILL	787,351.39	800,000.00	4.55%	126
		<u>787,351.39</u>	<u>800,000.00</u>		
GENERAL OBLIGATION BOND OF 2023					
01/16/25	FNB of OK	825,000.00	876,373.44	5.25%	427
04/10/25	First Fidelity	1,000,000.00	1,042,007.67	5.18%	296
06/12/25	TREASURY BILL	399,145.94	409,000.00	4.30%	209
06/12/25	Midfirst	500,000.00	525,520.40	5.09%	360
09/04/25	TREASURY BILL	599,159.56	620,000.00	4.30%	293
		<u>3,323,305.50</u>	<u>3,472,901.51</u>		
GENERAL OBLIGATION BOND OF 2024					
01/23/25	TREASURY BILL	1,099,648.39	1,144,000.00	5.11%	287
04/10/25	Valliance	1,200,000.00	1,261,440.00	5.12%	364
06/12/25	First Fidelity	1,500,000.00	1,589,670.00	5.11%	427
09/04/25	TREASURY BILL	1,399,414.99	1,456,000.00	4.10%	357
01/15/26	First Fidelity	900,000.00	943,167.95	4.10%	427
		<u>6,099,063.38</u>	<u>6,394,277.95</u>		
SOURCE		COST	MATURITY	% of Total	Margin
BANCFIRST		9,329,992.19	9,329,992.19	31.01%	166.3%
MIDFIRST BANK		4,500,000.00	4,678,895.78	14.96%	127.5%
FIRST NATIONAL BANK OF OK		6,075,000.00	6,326,269.51	20.19%	112.6%
TREASURY BILL		4,284,720.27	4,429,000.00	14.24%	
FIRST FIDELITY BANK		4,000,000.00	4,205,338.77	13.29%	127.860%
VALLIANCE BANK		1,900,000.00	1,994,605.62	6.31%	123.2%
TOTAL INVESTED		<u>\$ 30,089,712.46</u>	<u>\$ 30,964,101.87</u>	100.00%	

01 -General Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-00-10050	Cash in Bank - Flex Account	7,983.60
01-00-10099	Claim on Cash	1,212,651.39
01-00-10100	Cash - Municipal Court	2,459.39
01-00-11000	T-Bills and CD's	3,550,000.00
01-00-11100	Interest Receivables	23,155.16
01-00-11600	Other Receivables	1,270,835.00
01-00-11650	Health Ins - Retirees & Cobra	5,397.05
01-00-11700	Beverage Tax Receivable	855.00
01-00-11800	Sales Tax Receivable	812,645.00
01-00-11900	Franchise Fee Receivable	50,867.00
01-00-12000	Utilities Receivable	86,069.81
01-00-12200	Due from other funds	100,170.14
01-00-13799	Due To/From Flex Spending	15,990.17
01-00-13800	Allowance for Court Receivable	(1,107,942.00)
01-00-14000	Deposit with Third Party Admin	37,228.00
01-00-17000	Lease Receivable	<u>694,888.00</u>
		<u>6,763,252.71</u>
TOTAL ASSETS		6,763,252.71
		=====
LIABILITIES		
=====		
01-00-30050	Deposit - held for others	149,002.00
01-00-30090	Due to Collection agency	387.00
01-00-30099	A/P Due to Pooled Cash	373,651.77
01-00-30700	Deferred Interest Income	23,155.16
01-00-32050	Cleet Payable	2,072.39
01-00-33300	Deferred Fine Revenue	147,205.00
01-00-36500	Deferred inflow - leases	694,888.00
01-00-37176	Retainage Payable	<u>8,855.00</u>
TOTAL LIABILITIES		<u>1,399,216.32</u>
EQUITY		
=====		
01-00-57050	Assigned - Economic Developmen	500,000.00
01-00-57070	Assigned - Other	4,999.75
01-00-57071	Assigned - art in parks	25,000.00
01-00-59000	Unassigned Fund Balance	<u>4,497,576.66</u>
TOTAL BEGINNING EQUITY		5,027,576.41
TOTAL REVENUE		5,747,800.00
TOTAL EXPENDITURES		<u>5,411,340.02</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		336,459.98
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,364,036.39</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		6,763,252.71
		=====

02 -Street & Alley

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-00-10099	Claim on Cash	308,613.42	
02-00-14900	Due from other Governments	<u>1,608.00</u>	
			<u>310,221.42</u>
TOTAL ASSETS			310,221.42
			=====
LIABILITIES			
=====			
EQUITY			
=====			
02-00-51090	Restricted Fund Bal-Streets	283,723.06	
02-00-57090	Assigned Fund Balance-Streets	<u>7,166.00</u>	
	TOTAL BEGINNING EQUITY	290,889.06	
TOTAL REVENUE		<u>19,332.36</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		19,332.36	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>310,221.42</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			310,221.42
			=====

03 -Designated Fds-Fire & Gen

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
03-00-10099	Claim on Cash	<u>1,330.36</u>	<u>1,330.36</u>
TOTAL ASSETS			1,330.36
			=====
LIABILITIES			
=====			
EQUITY			
=====			
03-00-51050	Restricted Fund Bal-Donations	<u>1,303.95</u>	
TOTAL BEGINNING EQUITY		1,303.95	
TOTAL REVENUE		<u>26.41</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		26.41	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>1,330.36</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			1,330.36
			=====

04 -Designated Funds-Police

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
04-00-10099	Claim on Cash	<u>39,328.95</u>
		<u>39,328.95</u>
	TOTAL ASSETS	39,328.95
		=====
LIABILITIES		
=====		
04-00-30099	A/P Due to Pooled Cash	<u>35.25</u>
	TOTAL LIABILITIES	<u>35.25</u>
EQUITY		
=====		
04-00-51050	Restricted Fund Bal-Donations	<u>42,265.71</u>
	TOTAL BEGINNING EQUITY	42,265.71
	TOTAL REVENUE	2,585.63
	TOTAL EXPENDITURES	<u>5,557.64</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,972.01)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>39,293.70</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	39,328.95
		=====

05 -Designated Funds-PW

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
05-00-10099	Claim on Cash	<u>22,712.71</u>	<u>22,712.71</u>
TOTAL ASSETS			22,712.71
			=====
LIABILITIES			
=====			
EQUITY			
=====			
05-00-51050	Restricted Fund Bal-Donations	<u>22,261.70</u>	
TOTAL BEGINNING EQUITY		22,261.70	
TOTAL REVENUE		<u>451.01</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		451.01	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>22,712.71</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			22,712.71
			=====

06 -Municipal Authority

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
06-00-10099	Claim on Cash	963,284.50
06-00-11000	T-Bills and CD's	2,850,000.00
06-00-11100	Interest Receivable	39,160.58
06-00-12150	Utility Receivable	521,327.18
06-00-13900	Unbilled Receivable	162,705.00
06-00-14800	Allowance for Doubtful Account	(26,586.93)
06-00-14850	Bad Debt Receivable	29,463.05
06-00-15000	Deferred outflow of resources	374,590.00
06-00-15500	Deferred Outflow - OPEB	43,637.00
06-00-20000	Fixed Assets	47,398,596.03
06-00-20100	Accumulated Depreciation	(30,746,611.89)
06-00-21000	Land	207,742.00
06-00-21500	Construction in Progress	<u>1,817,431.06</u>
		<u>23,634,737.58</u>
TOTAL ASSETS		23,634,737.58
=====		
LIABILITIES		
=====		
06-00-30090	Payable - Collection AgencyFee	5,735.02
06-00-30099	A/P Due to Pooled Cash	159,055.92
06-00-31800	Comp Absent Payable	5,383.02
06-00-31890	Compensated Absences - Long Te	48,447.00
06-00-34000	City of NH - Garbage	86,069.81
06-00-34100	Unearned Rev (Unapplied Credit	17,769.33
06-00-34325	Deposit - Fire Hydrant Meter	10,000.00
06-00-34500	Due to Tyler Tech (Cr Cd Fees)	1,136.00
06-00-34900	Notes Payable - Current Portio	899.00
06-00-35000	NOTES PAYABLE	14,404.00
06-00-38000	Deferred inflow of resources	38,888.00
06-00-38500	Deferred Inflow - OPEB	50,180.00
06-00-40000	Net Pension Liability	20,673.00
06-00-40100	OPEB Liability	<u>98,791.00</u>
TOTAL LIABILITIES		<u>557,431.10</u>
=====		
EQUITY		
=====		
06-00-50400	Net Investment-Capital Assets	18,419,867.00
06-00-52090	Unrestricted Fund Balance	<u>3,716,140.21</u>
TOTAL BEGINNING EQUITY		22,136,007.21
TOTAL REVENUE		3,246,578.20
TOTAL EXPENDITURES		<u>2,305,278.93</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		941,299.27
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>23,077,306.48</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		23,634,737.58
=====		

07 -General Fund - CIP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
07-00-10099	Claim on Cash	952,383.90	
07-00-11000	T-Bills and CD's	2,950,000.00	
07-00-11100	Interest Receivable	<u>44,094.89</u>	
		<u>3,946,478.79</u>	
TOTAL ASSETS			3,946,478.79
			=====
LIABILITIES			
=====			
07-00-30099	A/P Due to Pooled Cash	3,364.85	
07-00-30700	Deferred Interest Income	<u>44,094.89</u>	
	TOTAL LIABILITIES		<u>47,459.74</u>
EQUITY			
=====			
07-00-57100	Assigned Fund Bal-Capital Imps	<u>4,897,868.85</u>	
	TOTAL BEGINNING EQUITY		4,897,868.85
TOTAL REVENUE		235,154.23	
TOTAL EXPENDITURES		<u>1,234,004.03</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(998,849.80)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>3,899,019.05</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,946,478.79
			=====

08 -Sinking Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-00-10000	Cash - Sinking Fund	455,953.03	
08-00-14900	Due from other Governments	<u>83,132.00</u>	
			<u>539,085.03</u>
TOTAL ASSETS			539,085.03
			=====
LIABILITIES			
=====			
08-00-30701	Deferred Income	<u>58,171.00</u>	
TOTAL LIABILITIES			<u>58,171.00</u>
EQUITY			
=====			
08-00-51030	Restricted Fund Bal-Debt Srv	<u>391,538.09</u>	
TOTAL BEGINNING EQUITY		391,538.09	
TOTAL REVENUE		90,012.41	
TOTAL EXPENDITURES		<u>636.47</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		89,375.94	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>480,914.03</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			539,085.03
			=====

09 -Meter Deposits

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-00-10099	Claim on Cash	<u>29,210.00</u>	
			<u>29,210.00</u>
	TOTAL ASSETS		29,210.00
			=====
LIABILITIES			
=====			
09-00-36100	Reserve for Meter Deposits	<u>29,210.00</u>	
	TOTAL LIABILITIES		<u>29,210.00</u>
EQUITY			
=====			
		<u> </u>	<u> </u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		29,210.00
			=====

10 -911 Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-00-10099	Claim on Cash	102,822.72	
10-00-11600	Other Receivables	<u>729.00</u>	
			<u>103,551.72</u>
TOTAL ASSETS			103,551.72
			=====
LIABILITIES			
=====			
EQUITY			
=====			
10-00-51070	Restricted Fd Bal-Public Safet	<u>92,332.86</u>	
	TOTAL BEGINNING EQUITY	92,332.86	
TOTAL REVENUE		<u>11,218.86</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		11,218.86	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>103,551.72</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			103,551.72
			=====

11 -Impound Fee Police Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
11-00-10099	Claim on Cash	<u>48,844.47</u>	<u>48,844.47</u>
TOTAL ASSETS			48,844.47
=====			
LIABILITIES			
=====			
EQUITY			
=====			
11-00-51075	Restricted Fd Bal - Police Imp	<u>43,613.59</u>	
TOTAL BEGINNING EQUITY		43,613.59	
TOTAL REVENUE		<u>5,230.88</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		5,230.88	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>48,844.47</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			48,844.47
=====			

13 -Municipal Authority - CIP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
13-00-10099	Claim on Cash	632,642.57	
13-00-11000	T-Bills and CD's	800,000.00	
13-00-11100	Interest Receivable	<u>10,150.99</u>	
		<u>1,442,793.56</u>	
	TOTAL ASSETS		1,442,793.56
			=====
LIABILITIES			
=====			
13-00-37176	Retainage Payable	<u>76,149.00</u>	
	TOTAL LIABILITIES	<u>76,149.00</u>	
EQUITY			
=====			
13-00-57100	Fund Bal-Capital Improvements	<u>1,306,226.75</u>	
	TOTAL BEGINNING EQUITY	1,306,226.75	
	TOTAL REVENUE	<u>60,417.81</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	60,417.81	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>1,366,644.56</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		1,442,793.56
			=====

14 -Water Impact Fees Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-00-10099	Claim on Cash	<u>169,789.27</u>	
			<u>169,789.27</u>
TOTAL ASSETS			169,789.27
			=====
LIABILITIES			
=====			
EQUITY			
=====			
14-00-50300	Restricted Fund Balance	<u>162,724.62</u>	
TOTAL BEGINNING EQUITY		162,724.62	
TOTAL REVENUE		<u>7,064.65</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		7,064.65	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>169,789.27</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			169,789.27
			=====

15 -Sewer Impact Fee Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-00-10099	Claim on Cash	<u>121,333.46</u>	
			<u>121,333.46</u>
	TOTAL ASSETS		121,333.46
			=====
LIABILITIES			
=====			
EQUITY			
=====			
15-00-50300	Restricted Fund Balance	<u>116,161.08</u>	
	TOTAL BEGINNING EQUITY	116,161.08	
	TOTAL REVENUE	<u>5,172.38</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	5,172.38	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>121,333.46</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		121,333.46
			=====

17 -Drainage Fee Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
17-00-10099	Claim on Cash	325,197.56
17-00-12000	Utility Receivables	5,482.68
17-00-13900	Unbilled Receivable	1,627.00
17-00-14850	Bad Debt Receivable	<u>99.91</u>
		<u>332,407.15</u>
TOTAL ASSETS		332,407.15
		=====
LIABILITIES		
=====		
EQUITY		
=====		
17-00-50300	Restricted Fund Balance	<u>298,931.18</u>
TOTAL BEGINNING EQUITY		298,931.18
TOTAL REVENUE		<u>33,475.97</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		33,475.97
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>332,407.15</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		332,407.15
		=====

18 -Health Insurance Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
18-00-10050	Cash - Health Insurance	(100,170.14)
18-00-10099	Claim on Cash	<u>100,170.14</u>
		=====
LIABILITIES		
=====		
18-00-30090	Claims Payable	61,359.00
18-00-33500	Due to other funds	<u>100,170.14</u>
	TOTAL LIABILITIES	<u>161,529.14</u>
EQUITY		
=====		
18-00-57090	Assigned Fund Balance	<u>90,922.74</u>
	TOTAL BEGINNING EQUITY	90,922.74
	TOTAL REVENUE	484,712.46
	TOTAL EXPENDITURES	<u>737,164.34</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(252,451.88)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>161,529.14</u>)
		=====

20 -Designated Funds-Parks

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-00-10099	Claim on Cash	<u>659,420.39</u>	
			<u>659,420.39</u>
	TOTAL ASSETS		659,420.39
			=====
LIABILITIES			
=====			
20-00-30099	A/P Due to Pooled Cash	<u>16,000.00</u>	
	TOTAL LIABILITIES		<u>16,000.00</u>
EQUITY			
=====			
20-00-51050	Restricted Fund Bal - Donation	<u>635,113.23</u>	
	TOTAL BEGINNING EQUITY	635,113.23	
	TOTAL REVENUE	79,657.16	
	TOTAL EXPENDITURES	<u>71,350.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	8,307.16	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>643,420.39</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		659,420.39
			=====

80 -General Obligation Bonds

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
80-00-10892	Cash - 2021 GO Bond Series	241,538.70
80-00-10893	Cash - 2022 GO Bond Series	980,864.37
80-00-10894	Cash - 2023 GO Bd Series	847,232.98
80-00-10895	Cash - 2024 GO Bd Series	897,268.49
80-00-10896	Cash - 2025 GO Bond Series	140,097.56
80-00-11092	T-bills and CD's - Series 2021	400,000.00
80-00-11093	T-bills and CD's - Series 2022	787,351.39
80-00-11094	T-bills and CD's - 2023	3,323,305.50
80-00-11095	T-bills and CD's - 2024	6,099,063.38
80-00-11192	Interest Rec - 2022 GO Bd Seri	<u>242,347.00</u>
		<u>13,959,069.37</u>
TOTAL ASSETS		13,959,069.37
		=====
LIABILITIES		
=====		
80-00-30099	A/P Due to Pooled Cash	814,399.83
80-00-30792	Deferred Int Income - 2022	242,347.00
80-00-37176	Retainage Payable	<u>31,733.00</u>
	TOTAL LIABILITIES	<u>1,088,479.83</u>
EQUITY		
=====		
80-00-50100	FUND BALANCE	<u>16,923,665.26</u>
	TOTAL BEGINNING EQUITY	16,923,665.26
TOTAL REVENUE		425,717.81
TOTAL EXPENDITURES		<u>4,478,793.53</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(4,053,075.72)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>12,870,589.54</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		13,959,069.37
		=====

99 -Pooled Cash

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
99-00-10099	Pooled Cash	5,689,735.81	
99-00-12001	Due from General Fund	373,651.77	
99-00-12004	Due from Designated Fds-Police	35.25	
99-00-12006	Due from Municipal Authority	159,055.92	
99-00-12007	Due from GF - CIP	3,364.85	
99-00-12020	Due from Designated Fund-Parks	16,000.00	
99-00-12080	Due from GO Bonds	<u>814,399.83</u>	
		<u>7,056,243.43</u>	
TOTAL ASSETS			7,056,243.43
			=====
LIABILITIES			
=====			
99-00-30099	Accounts Payable	1,366,507.62	
99-00-37099	Due to other Funds	<u>5,689,735.81</u>	
TOTAL LIABILITIES			<u>7,056,243.43</u>
EQUITY			
=====			
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			7,056,243.43
			=====

01 -General Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>12,882,614</u>	<u>1,056,962.71</u>	<u>5,747,800.00</u>	<u>0.00</u>	<u>7,134,814.08</u>	<u>55.38</u>
TOTAL REVENUES	12,882,614	1,056,962.71	5,747,800.00	0.00	7,134,814.08	55.38
<u>EXPENDITURE SUMMARY</u>						
City Council	785	64.59	326.55	0.00	458.45	58.40
Administration	1,016,792	71,987.49	494,015.64	0.00	522,776.23	51.41
City Treasurer	1,307	107.65	544.25	0.00	762.75	58.36
City Attorney	180,000	11,725.70	111,178.39	0.00	68,821.61	38.23
Municipal Court	139,645	9,797.95	65,144.74	0.00	74,499.93	53.35
Police Department	3,546,790	244,331.24	1,421,026.22	812.25	2,124,951.88	59.91
Fire Department	2,635,152	212,871.61	1,191,008.12	0.00	1,444,144.33	54.80
City Engineer	90,000	11,305.00	88,419.62	0.00	1,580.38	1.76
Street Department	594,004	43,775.25	263,520.22	0.00	330,483.97	55.64
Sanitation	1,186,676	85,984.39	494,084.44	373.58	692,217.65	58.33
Parks Department	552,560	21,003.55	114,741.98	0.00	437,818.02	79.23
Public Works Admin	337,605	22,445.17	124,805.91	0.00	212,798.80	63.03
General Government	1,239,296	130,964.17	423,372.01	10,000.00	805,923.99	65.03
Code Department	586,744	43,472.13	248,479.90	2,137.00	336,126.95	57.29
Risk Manager	230,045	25,129.52	100,560.11	0.00	129,484.83	56.29
Information Systems Mgr	<u>545,214</u>	<u>30,297.39</u>	<u>270,111.92</u>	<u>0.00</u>	<u>275,102.45</u>	<u>50.46</u>
TOTAL EXPENDITURES	12,882,615	965,262.80	5,411,340.02	13,322.83	7,457,952.22	57.89
REVENUE OVER/ (UNDER) EXPENDITURES	(1)	91,699.91	336,459.98	(13,322.83)	(323,138.14)	216.16

01 -General Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
<u>General Sales Tax</u>						
01-00-70250 Sales Tax	5,535,891	521,474.20	2,996,828.05	0.00	2,539,062.95	45.87
01-00-70350 Use Tax Revenue	1,103,508	103,938.25	474,806.99	0.00	628,701.01	56.97
01-00-70450 Tobacco Tax Revenue	<u>33,730</u>	<u>3,186.00</u>	<u>17,803.95</u>	<u>0.00</u>	<u>15,926.05</u>	<u>47.22</u>
TOTAL General Sales Tax	6,673,129	628,598.45	3,489,438.99	0.00	3,183,690.01	47.71
<u>Miscellaneous Taxes</u>						
01-00-71550 Franchise Tax	<u>375,188</u>	<u>42,984.23</u>	<u>176,015.72</u>	<u>0.00</u>	<u>199,172.28</u>	<u>53.09</u>
TOTAL Miscellaneous Taxes	375,188	42,984.23	176,015.72	0.00	199,172.28	53.09
<u>Licenses and Permits</u>						
01-00-72050 Building Permits	140,423	7,037.89	49,135.01	0.00	91,287.99	65.01
01-00-72075 Plumbing Permits	37,015	1,602.00	15,240.25	0.00	21,774.75	58.83
01-00-72100 Electrical Permits	20,648	995.00	8,950.00	0.00	11,698.00	56.65
01-00-72125 Roof Permits	3,464	680.00	4,420.00	0.00 (	956.00)	27.60-
01-00-72150 Drive/Drain Permits - Tree	11,007	760.00	5,545.00	0.00	5,462.00	49.62
01-00-72175 Food Vendor Permits	190	0.00	185.00	0.00	5.00	2.63
01-00-72200 Garage Sale Permits	507	0.00	140.00	0.00	367.00	72.39
01-00-72300 Plumbing Licenses	28,532	1,350.00	13,850.00	0.00	14,682.00	51.46
01-00-72325 Electric Licenses	12,762	300.00	6,125.00	0.00	6,637.00	52.01
01-00-72350 General Contractor Registra	21,280	1,200.00	10,125.00	0.00	11,155.00	52.42
01-00-72355 SUB-CONTRACTOR REGISTRATION	1,496	150.00	600.00	0.00	896.00	59.89
01-00-72399 Inspections	27,936	2,110.00	16,530.00	0.00	11,406.00	40.83
01-00-72400 Alcohol Licenses	10,849	0.00	6,905.00	0.00	3,944.00	36.35
01-00-72800 Dog/Cat Licenses	<u>348</u>	<u>30.00</u>	<u>175.00</u>	<u>0.00</u>	<u>173.00</u>	<u>49.71</u>
TOTAL Licenses and Permits	316,457	16,214.89	137,925.26	0.00	178,531.74	56.42
<u>Intergovernmental</u>						
01-00-73250 Alcohol Tax	9,503	832.63	4,454.78	0.00	5,048.22	53.12
01-00-73500 P.D. Vest Grant	<u>0</u>	<u>0.00</u>	<u>812.26</u>	<u>0.00</u> (	<u>812.26</u>)	<u>0.00</u>
TOTAL Intergovernmental	9,503	832.63	5,267.04	0.00	4,235.96	44.57
<u>Charges for Services</u>						
01-00-74200 Garbage	943,480	83,334.11	416,340.27	0.00	527,139.73	55.87
01-00-74500 Garbage - Commercial	133,930	17,100.64	59,821.24	0.00	74,108.76	55.33
01-00-74700 Solid Waste Fee	5,005	440.11	2,198.88	0.00	2,806.12	56.07
01-00-74850 Ambulance Fees	58,248	5,122.94	25,591.81	0.00	32,656.19	56.06
01-00-74950 Life and Safety	<u>1,293</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,293.00</u>	<u>100.00</u>
TOTAL Charges for Services	1,141,956	105,997.80	503,952.20	0.00	638,003.80	55.87
<u>Fines & Forfeits</u>						
01-00-76300 Police Fines	<u>108,495</u>	<u>10,286.61</u>	<u>59,767.36</u>	<u>0.00</u>	<u>48,727.64</u>	<u>44.91</u>
TOTAL Fines & Forfeits	108,495	10,286.61	59,767.36	0.00	48,727.64	44.91

01 -General Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Investment Earnings</u>						
01-00-78500 Interest Income	<u>158,880</u>	<u>20,869.67</u>	<u>78,623.40</u>	<u>0.00</u>	<u>80,256.60</u>	<u>50.51</u>
TOTAL Investment Earnings	158,880	20,869.67	78,623.40	0.00	80,256.60	50.51
<u>Miscellaneous Revenue</u>						
01-00-79500 Leases	246,892	0.00	99,475.88	0.00	147,416.12	59.71
01-00-79550 Misc. Income	69,772	8,538.40	83,978.85	0.00	(14,206.85)	20.36-
01-00-79575 Royalty Revenue	<u>0</u>	<u>0.20</u>	<u>156.15</u>	<u>0.00</u>	<u>(156.15)</u>	<u>0.00</u>
TOTAL Miscellaneous Revenue	316,664	8,538.60	183,610.88	0.00	133,053.12	42.02
<u>Fund Balance Carryover</u>						
01-00-79800 Carryover	<u>1,110,664</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,110,664.08</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	1,110,664	0.00	0.00	0.00	1,110,664.08	100.00
<u>Transfers</u>						
01-00-79900 Leasehold Transfer	<u>2,671,678</u>	<u>222,639.83</u>	<u>1,113,199.15</u>	<u>0.00</u>	<u>1,558,478.85</u>	<u>58.33</u>
TOTAL Transfers	<u>2,671,678</u>	<u>222,639.83</u>	<u>1,113,199.15</u>	<u>0.00</u>	<u>1,558,478.85</u>	<u>58.33</u>
TOTAL Revenues	12,882,614	1,056,962.71	5,747,800.00	0.00	7,134,814.08	55.38
TOTAL REVENUE	12,882,614	1,056,962.71	5,747,800.00	0.00	7,134,814.08	55.38

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
City Council =====						
<u>Personnel Services</u>						
01-01-80100 Salary	720	60.00	300.00	0.00	420.00	58.33
01-01-80300 FICA/Medicare	55	4.59	22.95	0.00	32.05	58.27
01-01-80700 Unemployment	<u>10</u>	<u>0.00</u>	<u>3.60</u>	<u>0.00</u>	<u>6.40</u>	<u>64.00</u>
TOTAL Personnel Services	785	64.59	326.55	0.00	458.45	58.40
TOTAL City Council	785	64.59	326.55	0.00	458.45	58.40
 Administration =====						
<u>Personnel Services</u>						
01-02-80100 Salary	749,019	55,552.21	371,138.20	0.00	377,881.00	50.45
01-02-80300 FICA/Medicare	59,344	3,353.24	23,795.70	0.00	35,548.63	59.90
01-02-80400 Dental Insurance	3,416	155.04	775.20	0.00	2,640.80	77.31
01-02-80500 Health Insurance	61,052	4,381.49	21,907.45	0.00	39,144.55	64.12
01-02-80600 Worker's Comp	9,066	762.26	3,022.17	0.00	6,043.83	66.66
01-02-80700 Unemployment	1,000	0.00	0.00	0.00	1,000.00	100.00
01-02-80800 OMRP Pension	61,939	4,652.85	30,734.75	0.00	31,204.59	50.38
01-02-81400 Car Allowance	<u>28,000</u>	<u>2,608.34</u>	<u>13,041.70</u>	<u>0.00</u>	<u>14,958.30</u>	<u>53.42</u>
TOTAL Personnel Services	972,837	71,465.43	464,415.17	0.00	508,421.70	52.26
 <u>Material and Supplies</u>						
01-02-83000 Material & Supplies	<u>1,000</u>	<u>0.00</u>	<u>118.75</u>	<u>0.00</u>	<u>881.25</u>	<u>88.13</u>
TOTAL Material and Supplies	1,000	0.00	118.75	0.00	881.25	88.13
 <u>Other Services</u>						
01-02-84000 Equipment Maintenance	1,000	0.00	0.00	0.00	1,000.00	100.00
01-02-84300 Training & Membership	7,000	431.07	6,978.11	0.00	21.89	0.31
01-02-84400 Software Agreements	25,955	0.00	20,895.37	0.00	5,059.63	19.49
01-02-84700 Telephone	<u>9,000</u>	<u>90.99</u>	<u>1,608.24</u>	<u>0.00</u>	<u>7,391.76</u>	<u>82.13</u>
TOTAL Other Services	42,955	522.06	29,481.72	0.00	13,473.28	31.37
 <u>Capital Projects</u>						
 <u>Transfers Out</u>						
TOTAL Administration	1,016,792	71,987.49	494,015.64	0.00	522,776.23	51.41

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
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City Treasurer

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Personnel Services

01-03-80100 Salary	1,200	100.00	500.00	0.00	700.00	58.33
01-03-80300 FICA/Medicare	92	7.65	38.25	0.00	53.75	58.42
01-03-80700 Unemployment	15	0.00	6.00	0.00	9.00	60.00
TOTAL Personnel Services	1,307	107.65	544.25	0.00	762.75	58.36

TOTAL City Treasurer

City Attorney

=====

Other Services

01-04-87100 Legal Services	180,000	11,725.70	111,178.39	0.00	68,821.61	38.23
TOTAL Other Services	180,000	11,725.70	111,178.39	0.00	68,821.61	38.23

TOTAL City Attorney

Municipal Court

=====

Personnel Services

01-05-80100 Salary	98,431	7,609.02	41,954.03	0.00	56,476.90	57.38
01-05-80200 Overtime	500	0.00	0.00	0.00	500.00	100.00
01-05-80300 FICA/Medicare	7,903	582.09	3,209.48	0.00	4,693.55	59.39
01-05-80400 Dental Insurance	621	51.68	258.40	0.00	362.60	58.39
01-05-80500 Health Insurance	8,252	687.83	3,439.15	0.00	4,812.85	58.32
01-05-80600 Worker's Comp	2,266	190.56	754.94	0.00	1,511.06	66.68
01-05-80700 Unemployment	200	0.00	161.61	0.00	38.39	19.20
01-05-80800 OMRF Pension	6,647	508.72	2,856.31	0.00	3,790.40	57.03
TOTAL Personnel Services	124,820	9,629.90	52,633.92	0.00	72,185.75	57.83

Material and Supplies

01-05-83000 Material & Supplies	500	0.00	78.85	0.00	421.15	84.23
TOTAL Material and Supplies	500	0.00	78.85	0.00	421.15	84.23

Other Services

01-05-84000 Equipment Maintenance	250	0.00	0.00	0.00	250.00	100.00
01-05-84300 Training & Membership	700	0.00	0.00	0.00	700.00	100.00
01-05-84400 Software Agreement	12,075	0.00	11,899.57	0.00	175.43	1.45
01-05-84700 Telephone	1,300	90.99	455.34	0.00	844.66	64.97
01-05-86050 Consulting	0	77.06	77.06	0.00	(77.06)	0.00
TOTAL Other Services	14,325	168.05	12,431.97	0.00	1,893.03	13.21

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Transfers Out</u>						
TOTAL Municipal Court	139,645	9,797.95	65,144.74	0.00	74,499.93	53.35
Police Department =====						
<u>Personnel Services</u>						
01-06-80100 Salary	2,338,643	165,522.98	937,409.15	0.00	1,401,233.73	59.92
01-06-80200 Overtime	20,000	4,019.38	9,248.41	0.00	10,751.59	53.76
01-06-80300 FICA/Medicare	202,499	13,013.35	73,416.50	0.00	129,082.30	63.74
01-06-80400 Dental Insurance	14,000	1,136.96	5,917.34	0.00	8,082.66	57.73
01-06-80500 Health Insurance	336,254	24,184.18	123,672.22	0.00	212,581.78	63.22
01-06-80600 Worker's Comp	54,395	4,573.54	18,133.58	0.00	36,261.42	66.66
01-06-80700 Unemployment	4,600	0.00	1,828.44	0.00	2,771.56	60.25
01-06-80800 OMRP Pension	35,656	2,455.98	15,347.82	0.00	20,308.27	56.96
01-06-81050 Police Pension	254,223	17,493.85	96,622.70	0.00	157,599.88	61.99
01-06-81100 Uniform Allowance	37,000	0.00	13,623.23	812.25	22,564.52	60.99
01-06-81200 Medical Exams	<u>2,500</u>	<u>0.00</u>	<u>181.00</u>	<u>0.00</u>	<u>2,319.00</u>	<u>92.76</u>
TOTAL Personnel Services	3,299,769	232,400.22	1,295,400.39	812.25	2,003,556.71	60.72
<u>Material and Supplies</u>						
01-06-83000 Material & Supplies	<u>8,000</u>	<u>384.86</u>	<u>3,766.86</u>	<u>0.00</u>	<u>4,233.14</u>	<u>52.91</u>
TOTAL Material and Supplies	8,000	384.86	3,766.86	0.00	4,233.14	52.91
<u>Other Services</u>						
01-06-84000 Equipment Maintenance	60,000	37.00	53,838.06	0.00	6,161.94	10.27
01-06-84100 Vehicle Maintenance	30,000	1,654.55	7,472.93	0.00	22,527.07	75.09
01-06-84200 Building Maintenance	5,000	0.00	587.00	0.00	4,413.00	88.26
01-06-84300 Training & Membership	25,000	2,706.60	10,643.76	0.00	14,356.24	57.42
01-06-84600 Lease/Rental	0	0.00	1,000.41	0.00	(1,000.41)	0.00
01-06-84700 Telephone	23,000	1,245.80	9,111.43	0.00	13,888.57	60.39
01-06-84800 Utilities	2,000	59.15	298.96	0.00	1,701.04	85.05
01-06-84900 Fuel	25,000	0.00	9,913.14	0.00	15,086.86	60.35
01-06-84950 EV Charging	1,700	195.48	755.38	0.00	944.62	55.57
01-06-85000 Janitorial Services	<u>15,150</u>	<u>1,300.00</u>	<u>6,500.00</u>	<u>0.00</u>	<u>8,650.00</u>	<u>57.10</u>
TOTAL Other Services	186,850	7,198.58	100,121.07	0.00	86,728.93	46.42
<u>Transfers Out</u>						
01-06-99000 Transfer to CIP (Depreciat	<u>52,171</u>	<u>4,347.58</u>	<u>21,737.90</u>	<u>0.00</u>	<u>30,433.10</u>	<u>58.33</u>
TOTAL Transfers Out	52,171	4,347.58	21,737.90	0.00	30,433.10	58.33
TOTAL Police Department	3,546,790	244,331.24	1,421,026.22	812.25	2,124,951.88	59.91

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Fire Department						
=====						
<u>Personnel Services</u>						
01-07-80100 Salary	1,684,284	134,638.84	747,457.27	0.00	936,826.59	55.62
01-07-80200 Overtime	73,137	14,259.83	49,580.99	0.00	23,556.01	32.21
01-07-80300 FICA/Medicare	24,838	2,159.05	11,731.13	0.00	13,106.52	52.77
01-07-80400 Dental Insurance	9,858	775.20	3,876.00	0.00	5,982.00	60.68
01-07-80500 Health Insurance	236,617	17,604.47	88,022.30	0.00	148,594.70	62.80
01-07-80600 Worker's Comp	52,478	2,858.46	11,333.12	0.00	41,144.88	78.40
01-07-80700 Unemployment	4,200	0.00	473.52	0.00	3,726.48	88.73
01-07-81000 Fire Pension	234,540	18,849.44	104,644.04	0.00	129,895.90	55.38
01-07-81100 Uniform Allowance	28,325	0.00	12,275.00	0.00	16,050.00	56.66
01-07-81200 Medical Exams	<u>4,500</u>	<u>0.00</u>	<u>288.00</u>	<u>0.00</u>	<u>4,212.00</u>	<u>93.60</u>
TOTAL Personnel Services	2,352,776	191,145.29	1,029,681.37	0.00	1,323,095.08	56.24
<u>Material and Supplies</u>						
01-07-83000 Material & Supplies	<u>20,550</u>	<u>495.59</u>	<u>5,883.36</u>	<u>0.00</u>	<u>14,666.64</u>	<u>71.37</u>
TOTAL Material and Supplies	20,550	495.59	5,883.36	0.00	14,666.64	71.37
<u>Other Services</u>						
01-07-84000 Equipment Maintenance	10,000	4,594.52	8,787.61	0.00	1,212.39	12.12
01-07-84100 Vehicle Maintenance	17,000	1,392.80	6,645.62	0.00	10,354.38	60.91
01-07-84200 Building Maintenance	12,800	0.00	19,625.67	0.00 (	6,825.67)	53.33-
01-07-84300 Training & Membership	31,500	2,335.05	35,721.25	0.00 (	4,221.25)	13.40-
01-07-84400 Membership	1,700	0.00	1,430.00	0.00	270.00	15.88
01-07-84500 Fire Department Publication	5,123	481.00	1,815.96	0.00	3,307.04	64.55
01-07-84600 Lease/Rental	1,500	0.00	1,000.41	0.00	499.59	33.31
01-07-84700 Telephone	9,200	366.78	2,611.42	0.00	6,588.58	71.62
01-07-84800 Utilities	3,500	113.04	571.72	0.00	2,928.28	83.67
01-07-84900 Fuel	9,500	0.00	3,391.98	0.00	6,108.02	64.29
01-07-85200 EMSA Subsidy	32,612	2,623.29	13,547.45	0.00	19,064.55	58.46
01-07-86850 Software Maintenance	<u>15,500</u>	<u>0.00</u>	<u>13,673.05</u>	<u>0.00</u>	<u>1,826.95</u>	<u>11.79</u>
TOTAL Other Services	149,935	11,906.48	108,822.14	0.00	41,112.86	27.42
<u>Transfers Out</u>						
01-07-99000 Transfer to CIP (Depreciati	<u>111,891</u>	<u>9,324.25</u>	<u>46,621.25</u>	<u>0.00</u>	<u>65,269.75</u>	<u>58.33</u>
TOTAL Transfers Out	111,891	9,324.25	46,621.25	0.00	65,269.75	58.33
TOTAL Fire Department						
	2,635,152	212,871.61	1,191,008.12	0.00	1,444,144.33	54.80
City Engineer						
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<u>Personnel Services</u>						

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Other Services</u>						
01-08-86075 Engineering Fees	90,000	11,305.00	88,419.62	0.00	1,580.38	1.76
TOTAL Other Services	90,000	11,305.00	88,419.62	0.00	1,580.38	1.76
TOTAL City Engineer	90,000	11,305.00	88,419.62	0.00	1,580.38	1.76
Street Department =====						
<u>Personnel Services</u>						
01-09-80100 Salary	276,481	20,798.32	117,346.68	0.00	159,134.22	57.56
01-09-80200 Overtime	5,366	84.84	1,225.98	0.00	4,140.02	77.15
01-09-80300 FICA/Medicare	24,978	1,620.51	9,191.35	0.00	15,786.23	63.20
01-09-80400 Dental Insurance	2,481	206.72	1,033.60	0.00	1,447.40	58.34
01-09-80500 Health Insurance	57,884	3,651.20	18,256.00	0.00	39,628.00	68.46
01-09-80600 Worker's Comp	9,066	762.26	3,022.17	0.00	6,043.83	66.66
01-09-80700 Unemployment	1,202	0.00	487.04	0.00	714.96	59.48
01-09-80800 OMRP Pension	22,995	1,694.63	9,611.71	0.00	13,383.00	58.20
01-09-80900 Stand By Pay	3,525	300.00	1,575.00	0.00	1,950.00	55.32
01-09-81100 Uniform Allowance	5,805	479.21	2,540.61	0.00	3,264.39	56.23
01-09-81200 Medical Exams	888	0.00	192.00	0.00	696.00	78.38
TOTAL Personnel Services	410,670	29,597.69	164,482.14	0.00	246,188.05	59.95
<u>Material and Supplies</u>						
01-09-83000 Material & Supplies	15,000	134.06	11,191.09	0.00	3,808.91	25.39
01-09-83300 Minor Tools	1,500	0.00	69.32	0.00	1,430.68	95.38
01-09-83500 Safety Supplies	2,000	382.31	707.61	0.00	1,292.39	64.62
01-09-83700 Misc. Supplies	250	0.00	0.00	0.00	250.00	100.00
TOTAL Material and Supplies	18,750	516.37	11,968.02	0.00	6,781.98	36.17
<u>Other Services</u>						
01-09-84000 Equipment Maintenance	4,000	706.39	13,169.95	0.00 (	9,169.95)	229.25-
01-09-84100 Vehicle Maintenance	5,000	366.75	6,122.72	0.00 (	1,122.72)	22.45-
01-09-84600 Lease/Rental	1,500	0.00	472.44	0.00	1,027.56	68.50
01-09-84700 Telephone	1,500	25.99	650.64	0.00	849.36	56.62
01-09-84800 Utilities	4,061	97.44	619.64	0.00	3,441.36	84.74
01-09-84900 Fuel	6,500	0.00	3,779.34	0.00	2,720.66	41.86
01-09-85500 Street Lighting	91,000	8,212.70	40,995.73	0.00	50,004.27	54.95
TOTAL Other Services	113,561	9,409.27	65,810.46	0.00	47,750.54	42.05
<u>Transfers Out</u>						
01-09-99000 Transfer to CIP (Depreciati	51,023	4,251.92	21,259.60	0.00	29,763.40	58.33
TOTAL Transfers Out	51,023	4,251.92	21,259.60	0.00	29,763.40	58.33
TOTAL Street Department	594,004	43,775.25	263,520.22	0.00	330,483.97	55.64

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Sanitation =====						
<u>Personnel Services</u>						
01-10-80100 Salary	588,584	44,124.12	244,454.97	0.00	344,129.26	58.47
01-10-80300 FICA/Medicare	53,202	3,375.56	18,701.00	0.00	34,500.94	64.85
01-10-80400 Dental Insurance	6,200	516.80	2,584.00	0.00	3,616.00	58.32
01-10-80500 Health Insurance	99,541	7,778.18	38,890.85	0.00	60,650.15	60.93
01-10-80600 Worker's Comp	22,665	1,905.64	7,555.42	0.00	15,109.58	66.66
01-10-80700 Unemployment	3,004	0.00	1,442.56	0.00	1,561.44	51.98
01-10-80800 OMRP Pension	51,247	3,529.94	19,556.44	0.00	31,690.06	61.84
01-10-81100 Uniform Allowance	9,300	797.19	4,293.24	0.00	5,006.76	53.84
01-10-81200 Medical Exams	<u>1,445</u>	<u>0.00</u>	<u>36.00</u>	<u>0.00</u>	<u>1,409.00</u>	<u>97.51</u>
TOTAL Personnel Services	835,188	62,027.43	337,514.48	0.00	497,673.19	59.59
<u>Material and Supplies</u>						
01-10-83000 Material & Supplies	2,000	0.00	1,130.41	0.00	869.59	43.48
01-10-83500 Safety Supplies	2,000	674.25	855.60	0.00	1,144.40	57.22
01-10-83700 Misc. Supplies	<u>500</u>	<u>0.00</u>	<u>109.00</u>	<u>0.00</u>	<u>391.00</u>	<u>78.20</u>
TOTAL Material and Supplies	4,500	674.25	2,095.01	0.00	2,404.99	53.44
<u>Other Services</u>						
01-10-84000 Equipment Maintenance	1,500	0.00	850.00	0.00	650.00	43.33
01-10-84100 Vehicle Maintenance	21,000	385.20	10,686.33	373.58	9,940.09	47.33
01-10-84700 Telephone	1,740	0.00	580.74	0.00	1,159.26	66.62
01-10-84800 Utilities	3,500	97.44	619.66	0.00	2,880.34	82.30
01-10-84900 Fuel	15,939	1,329.22	8,790.61	0.00	7,148.39	44.85
01-10-85800 Landfill Disposal	85,000	3,341.32	41,488.32	0.00	43,511.68	51.19
01-10-85825 Commercial Garbage Disposal	<u>130,000</u>	<u>10,770.45</u>	<u>54,663.89</u>	<u>0.00</u>	<u>75,336.11</u>	<u>57.95</u>
TOTAL Other Services	258,679	15,923.63	117,679.55	373.58	140,625.87	54.36
<u>Capital Projects</u>						
<u>Transfers Out</u>						
01-10-99000 Transfer to CIP (Depreciat	<u>88,309</u>	<u>7,359.08</u>	<u>36,795.40</u>	<u>0.00</u>	<u>51,513.60</u>	<u>58.33</u>
TOTAL Transfers Out	88,309	7,359.08	36,795.40	0.00	51,513.60	58.33

TOTAL Sanitation	1,186,676	85,984.39	494,084.44	373.58	692,217.65	58.33
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Parks Department

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Personnel ServicesMaterial and Supplies

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Other Services</u>						
01-11-84800 Utilities	0	104.73	1,602.53	0.00 (	1,602.53)	0.00
01-11-85700 Parks Maintenance	32,560	3,277.82	25,034.45	0.00	7,525.55	23.11
01-11-85900 Park Maintenance Contract	<u>220,000</u>	<u>17,621.00</u>	<u>88,105.00</u>	<u>0.00</u>	<u>131,895.00</u>	<u>59.95</u>
TOTAL Other Services	252,560	21,003.55	114,741.98	0.00	137,818.02	54.57
<u>Transfers Out</u>						
01-11-99000 Transfer to CIP (Depreciat	<u>300,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300,000.00</u>	<u>100.00</u>
TOTAL Transfers Out	300,000	0.00	0.00	0.00	300,000.00	100.00
TOTAL Parks Department	552,560	21,003.55	114,741.98	0.00	437,818.02	79.23
Public Works Admin						
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<u>Personnel Services</u>						
01-12-80100 Salary	204,600	13,337.78	72,115.45	0.00	132,484.59	64.75
01-12-80300 FICA/Medicare	18,485	1,025.32	5,541.73	0.00	12,943.54	70.02
01-12-80400 Dental Insurance	1,240	103.36	516.80	0.00	723.20	58.32
01-12-80500 Health Insurance	29,337	2,341.41	9,951.05	0.00	19,385.95	66.08
01-12-80600 Worker's Comp	4,533	381.13	1,511.09	0.00	3,021.91	66.66
01-12-80700 Unemployment	601	0.00	251.11	0.00	349.89	58.22
01-12-80800 OMRP Pension	16,367	1,067.02	5,769.22	0.00	10,598.18	64.75
01-12-81200 Medical Exams	<u>500</u>	<u>0.00</u>	<u>90.00</u>	<u>0.00</u>	<u>410.00</u>	<u>82.00</u>
TOTAL Personnel Services	275,664	18,256.02	95,746.45	0.00	179,917.26	65.27
<u>Material and Supplies</u>						
01-12-83000 Material & Supplies	1,500	24.50	177.30	0.00	1,322.70	88.18
01-12-83200 Office Supplies	3,000	529.17	1,977.55	0.00	1,022.45	34.08
01-12-83700 Misc. Supplies	<u>500</u>	<u>64.58</u>	<u>64.58</u>	<u>0.00</u>	<u>435.42</u>	<u>87.08</u>
TOTAL Material and Supplies	5,000	618.25	2,219.43	0.00	2,780.57	55.61
<u>Other Services</u>						
01-12-84000 Equipment Maintenance	5,000	565.34	3,755.99	0.00	1,244.01	24.88
01-12-84100 Vehicle Maintenance	1,500	0.00	3,195.35	0.00 (	1,695.35)	113.02-
01-12-84200 Building Maintenance	6,000	1,121.48	5,397.61	0.00	602.39	10.04
01-12-84250 Fueling Station Maintenance	2,000	0.00	693.88	0.00	1,306.12	65.31
01-12-84300 Training & Membership	7,500	114.99	1,943.59	0.00	5,556.41	74.09
01-12-84400 Software Agreements	360	0.00	0.00	0.00	360.00	100.00
01-12-84600 Lease/Rental	3,500	0.00	1,502.50	0.00	1,997.50	57.07
01-12-84700 Telephone	6,000	114.82	1,150.34	0.00	4,849.66	80.83
01-12-84800 Utilities	4,061	97.44	619.71	0.00	3,441.29	84.74
01-12-84900 Fuel	2,500	0.00	712.91	0.00	1,787.09	71.48
01-12-84950 EV Charging	650	26.00	214.00	0.00	436.00	67.08
01-12-85000 Janitorial Services	9,000	800.00	4,000.00	0.00	5,000.00	55.56
01-12-86300 Publications	<u>100</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
TOTAL Other Services	48,171	2,840.07	23,185.88	0.00	24,985.12	51.87

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Capital Projects</u>						
<u>Transfers Out</u>						
01-12-99000 Transfer to CIP (Depreciated)	8,770	730.83	3,654.15	0.00	5,115.85	58.33
TOTAL Transfers Out	8,770	730.83	3,654.15	0.00	5,115.85	58.33
TOTAL Public Works Admin	337,605	22,445.17	124,805.91	0.00	212,798.80	63.03
General Government =====						
<u>Material and Supplies</u>						
01-13-83000 Material & Supplies	21,000	2,040.88	8,247.31	0.00	12,752.69	60.73
TOTAL Material and Supplies	21,000	2,040.88	8,247.31	0.00	12,752.69	60.73
<u>Other Services</u>						
01-13-84000 Equipment Maintenance	20,000	0.00	4,723.45	0.00	15,276.55	76.38
01-13-84200 Building Maintenance	40,000	793.86	46,778.18	0.00 (	6,778.18)	16.95-
01-13-84300 Training & Membership	3,000	0.00	1,500.00	0.00	1,500.00	50.00
01-13-84600 Lease/Rental	500	150.00	3,301.26	0.00 (	2,801.26)	560.25-
01-13-84700 Telephone	700	45.50	227.67	0.00	472.33	67.48
01-13-84800 Utilities	25,000	2,408.89	10,073.59	0.00	14,926.41	59.71
01-13-85000 Janitorial Services	18,260	1,400.00	7,000.00	0.00	11,260.00	61.66
01-13-85400 Bank Charges	80,000	12,350.08	56,393.54	0.00	23,606.46	29.51
01-13-86100 Liability Insurance/Bonds	287,110	50,129.50	185,731.50	0.00	101,378.50	35.31
01-13-86300 Publications	30,000	2,046.61	5,646.19	0.00	24,353.81	81.18
01-13-86400 Auditing Fees	30,000	8,220.00	17,862.10	0.00	12,137.90	40.46
01-13-86500 Election Expenses	6,000	0.00	0.00	0.00	6,000.00	100.00
01-13-86600 ACOG Dues	3,450	0.00	3,552.00	0.00 (	102.00)	2.96-
01-13-86700 OML Dues	5,900	0.00	0.00	0.00	5,900.00	100.00
01-13-86800 Reassessment Fees	28,000	34,893.36	34,893.36	0.00 (	6,893.36)	24.62-
01-13-86900 Postage	8,000	500.00	3,013.00	0.00	4,987.00	62.34
01-13-87000 Misc. Expenses	102,376	14,757.49	27,955.86	10,000.00	64,420.14	62.93
01-13-87100 H.R.A.	20,000	1,228.00	6,473.00	0.00	13,527.00	67.64
01-13-87200 Education Scholarship	10,000	0.00	0.00	0.00	10,000.00	100.00
TOTAL Other Services	718,296	128,923.29	415,124.70	10,000.00	293,171.30	40.81
<u>Capital Projects</u>						
<u>Transfers Out</u>						
01-13-99900 Transfer out to CIP	500,000	0.00	0.00	0.00	500,000.00	100.00
TOTAL Transfers Out	500,000	0.00	0.00	0.00	500,000.00	100.00
TOTAL General Government	1,239,296	130,964.17	423,372.01	10,000.00	805,923.99	65.03

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
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Code Department

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Personnel Services

01-14-80100 Salary	370,238	29,221.52	158,966.05	0.00	211,271.65	57.06
01-14-80200 Overtime	775	0.00	0.00	0.00	775.00	100.00
01-14-80300 FICA/Medicare	33,547	2,235.42	12,160.86	0.00	21,386.19	63.75
01-14-80400 Dental Insurance	3,721	258.40	1,292.00	0.00	2,429.00	65.28
01-14-80500 Health Insurance	55,960	3,439.15	17,195.75	0.00	38,764.25	69.27
01-14-80600 Worker's Comp	13,598	1,143.39	4,533.26	0.00	9,064.74	66.66
01-14-80700 Unemployment	1,803	0.00	498.33	0.00	1,304.67	72.36
01-14-80800 OMRP Pension	29,619	2,337.72	12,717.35	0.00	16,901.75	57.06
01-14-81100 Uniform Rental	7,001	509.41	3,030.46	0.00	3,970.54	56.71
01-14-81200 Medical Exams	<u>776</u>	<u>0.00</u>	<u>48.00</u>	<u>0.00</u>	<u>728.00</u>	<u>93.81</u>
TOTAL Personnel Services	517,038	39,145.01	210,442.06	0.00	306,595.79	59.30

Material and Supplies

01-14-83000 Material & Supplies	4,000	0.00	865.35	0.00	3,134.65	78.37
01-14-83200 Office Supplies	350	0.00	31.70	0.00	318.30	90.94
01-14-83500 Safety Supplies	<u>300</u>	<u>81.70</u>	<u>248.00</u>	<u>0.00</u>	<u>52.00</u>	<u>17.33</u>
TOTAL Material and Supplies	4,650	81.70	1,145.05	0.00	3,504.95	75.38

Other Services

01-14-84100 Vehicle Maintenance	3,000	403.39	1,962.79	0.00	1,037.21	34.57
01-14-84300 Training & Membership	7,000	1,850.89	4,838.91	0.00	2,161.09	30.87
01-14-84400 Software Agreement	18,532	0.00	13,478.95	0.00	5,053.05	27.27
01-14-84700 Telephone	6,308	145.61	2,595.43	0.00	3,712.57	58.85
01-14-84800 Utilities	4,061	97.44	619.68	0.00	3,441.32	84.74
01-14-84900 Fuel	3,000	0.00	1,835.78	0.00	1,164.22	38.81
01-14-85300 Animal Welfare	<u>2,398</u>	<u>185.00</u>	<u>3,745.80</u>	<u>2,137.00</u>	<u>(3,484.80)</u>	<u>145.32-</u>
TOTAL Other Services	44,299	2,682.33	29,077.34	2,137.00	13,084.66	29.54

Capital Projects

01-14-88850 Life and Safety	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>100.00</u>
TOTAL Capital Projects	2,000	0.00	0.00	0.00	2,000.00	100.00

Transfers Out

01-14-99000 Transfer to CIP (Depreciati	<u>18,757</u>	<u>1,563.09</u>	<u>7,815.45</u>	<u>0.00</u>	<u>10,941.55</u>	<u>58.33</u>
TOTAL Transfers Out	18,757	1,563.09	7,815.45	0.00	10,941.55	58.33

TOTAL Code Department	586,744	43,472.13	248,479.90	2,137.00	336,126.95	57.29
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Risk Manager

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Personnel Services

01-15-80100 Salary	146,969	11,554.90	64,787.62	0.00	82,181.50	55.92
01-15-80300 FICA/Medicare	11,144	888.92	4,981.09	0.00	6,162.92	55.30

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
01-15-80400 Dental Insurance	621	51.68	258.40	0.00	362.60	58.39
01-15-80500 Health Insurance	19,843	1,653.58	8,267.90	0.00	11,575.10	58.33
01-15-80600 Worker's Comp	2,266	190.56	755.54	0.00	1,510.46	66.66
01-15-80700 Unemployment	200	0.00	0.00	0.00	200.00	100.00
01-15-80800 OMRP Pension	11,654	924.40	5,183.05	0.00	6,470.76	55.52
01-15-81200 Medical Exams	<u>100</u>	<u>0.00</u>	<u>50.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>
TOTAL Personnel Services	192,797	15,264.04	84,283.60	0.00	108,513.34	56.28
<u>Material and Supplies</u>						
01-15-83000 Material & Supplies	<u>10,000</u>	<u>4,329.84</u>	<u>5,549.60</u>	<u>0.00</u>	<u>4,450.40</u>	<u>44.50</u>
TOTAL Material and Supplies	10,000	4,329.84	5,549.60	0.00	4,450.40	44.50
<u>Other Services</u>						
01-15-84100 Vehicle Maintenance	500	0.00	0.00	0.00	500.00	100.00
01-15-84300 Training & Membership	8,000	36.39	2,641.93	0.00	5,358.07	66.98
01-15-84700 Telephone	1,800	45.50	447.26	0.00	1,352.74	75.15
01-15-84850 Wellness Program	10,000	4,999.75	4,999.75	0.00	5,000.25	50.00
01-15-84900 Fuel	<u>1,500</u>	<u>0.00</u>	<u>367.97</u>	<u>0.00</u>	<u>1,132.03</u>	<u>75.47</u>
TOTAL Other Services	21,800	5,081.64	8,456.91	0.00	13,343.09	61.21
<u>Transfers Out</u>						
01-15-99000 Transfer to CIP (Depreciati	<u>5,448</u>	<u>454.00</u>	<u>2,270.00</u>	<u>0.00</u>	<u>3,178.00</u>	<u>58.33</u>
TOTAL Transfers Out	5,448	454.00	2,270.00	0.00	3,178.00	58.33
TOTAL Risk Manager	230,045	25,129.52	100,560.11	0.00	129,484.83	56.29
Information Systems Mgr =====						
<u>Personnel Services</u>						
01-16-80100 Salary	184,725	14,396.74	63,008.35	0.00	121,716.84	65.89
01-16-80300 FICA/Medicare	14,557	1,124.31	4,906.26	0.00	9,650.31	66.30
01-16-80400 Dental Insurance	1,242	103.36	361.76	0.00	880.24	70.87
01-16-80500 Health Insurance	28,095	2,341.41	9,643.56	0.00	18,451.44	65.68
01-16-80600 Worker's Comp	4,533	381.13	1,511.09	0.00	3,021.91	66.66
01-16-80700 Unemployment	400	0.00	38.13	0.00	361.87	90.47
01-16-80800 OMRP Pension	15,199	1,175.74	5,130.67	0.00	10,067.94	66.24
01-16-81200 Medical Expenses	0	0.00	90.00	0.00 (	90.00)	0.00
01-16-81400 Car Allowance	<u>1,800</u>	<u>300.00</u>	<u>1,125.00</u>	<u>0.00</u>	<u>675.00</u>	<u>37.50</u>
TOTAL Personnel Services	250,550	19,822.69	85,814.82	0.00	164,735.55	65.75
<u>Material and Supplies</u>						
01-16-83000 Material Supplies	<u>4,000</u>	<u>483.05</u>	<u>669.58</u>	<u>0.00</u>	<u>3,330.42</u>	<u>83.26</u>
TOTAL Material and Supplies	4,000	483.05	669.58	0.00	3,330.42	83.26
<u>Other Services</u>						
01-16-84000 Equipment Maintenance	150,000	1,226.83	135,779.47	0.00	14,220.53	9.48
01-16-84200 Building Maintenance	2,000	0.00	624.87	0.00	1,375.13	68.76
01-16-84300 Training & Membership	11,000	0.00	45.00	0.00	10,955.00	99.59

01 -General Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
01-16-84600 Lease/Rental	27,000	1,413.99	7,069.95	0.00	19,930.05	73.82
01-16-84700 Telephone	5,000	45.50	1,331.58	0.00	3,668.42	73.37
01-16-86050 Consulting Fees	<u>8,000</u>	<u>0.00</u>	<u>2,250.00</u>	<u>0.00</u>	<u>5,750.00</u>	<u>71.88</u>
TOTAL Other Services	203,000	2,686.32	147,100.87	0.00	55,899.13	27.54
Transfers Out						
01-16-99000 Transfer to CIP (Depreciati	<u>87,664</u>	<u>7,305.33</u>	<u>36,526.65</u>	<u>0.00</u>	<u>51,137.35</u>	<u>58.33</u>
TOTAL Transfers Out	87,664	7,305.33	36,526.65	0.00	51,137.35	58.33
TOTAL Information Systems Mgr	545,214	30,297.39	270,111.92	0.00	275,102.45	50.46
TOTAL EXPENDITURES	12,882,615	965,262.80	5,411,340.02	13,322.83	7,457,952.22	57.89
REVENUE OVER/ (UNDER) EXPENDITURES	(1)	91,699.91	336,459.98 (	13,322.83) (	323,138.14)	216.16

02 -Street & Alley
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>323,481</u>	<u>4,345.38</u>	<u>19,332.36</u>	<u>0.00</u>	<u>304,148.64</u>	<u>94.02</u>
TOTAL REVENUES	323,481	4,345.38	19,332.36	0.00	304,148.64	94.02
<u>EXPENDITURE SUMMARY</u>						
Streets & Alley	<u>323,481</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>323,481.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	323,481	0.00	0.00	0.00	323,481.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	4,345.38	19,332.36	0.00 (	19,332.36)	0.00

02 -Street & Alley

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues =====						
<u>Intergovernmental</u>						
02-00-73400 Gasoline Tax	6,449	559.57	2,890.10	0.00	3,558.90	55.19
02-00-73450 Motor Vehicle License	<u>24,368</u>	<u>2,568.72</u>	<u>10,444.30</u>	<u>0.00</u>	<u>13,923.70</u>	<u>57.14</u>
TOTAL Intergovernmental	30,817	3,128.29	13,334.40	0.00	17,482.60	56.73
<u>Investment Earnings</u>						
02-00-78500 Interest Income	<u>12,664</u>	<u>1,217.09</u>	<u>5,997.96</u>	<u>0.00</u>	<u>6,666.04</u>	<u>52.64</u>
TOTAL Investment Earnings	12,664	1,217.09	5,997.96	0.00	6,666.04	52.64
<u>Fund Balance Carryover</u>						
02-00-79800 Carryover	<u>280,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>280,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>280,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>280,000.00</u>	<u>100.00</u>
TOTAL Revenues	323,481	4,345.38	19,332.36	0.00	304,148.64	94.02
TOTAL REVENUE	323,481	4,345.38	19,332.36	0.00	304,148.64	94.02

02 -Street & Alley

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Streets & Alley =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
Other Services						
02-09-85800 Contingency	<u>323,481</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>323,481.00</u>	<u>100.00</u>
TOTAL Other Services	323,481	0.00	0.00	0.00	323,481.00	100.00
TOTAL Streets & Alley	323,481	0.00	0.00	0.00	323,481.00	100.00
TOTAL EXPENDITURES	323,481	0.00	0.00	0.00	323,481.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	4,345.38	19,332.36	0.00 (	19,332.36)	0.00

03 -Designated Fds-Fire & Gen
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>1,160</u>	<u>5.25</u>	<u>26.41</u>	<u>0.00</u>	<u>1,133.59</u>	<u>97.72</u>
TOTAL REVENUES	1,160	5.25	26.41	0.00	1,133.59	97.72
<u>EXPENDITURE SUMMARY</u>						
Fire Department	<u>1,160</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,160.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	1,160	0.00	0.00	0.00	1,160.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	5.25	26.41	0.00 (	26.41)	0.00

03 -Designated Fds-Fire & Gen

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
<u>Investment Earnings</u>						
03-00-78500 Interest Income	<u>0</u>	<u>5.25</u>	<u>26.41</u>	<u>0.00</u>	(<u>26.41</u>)	<u>0.00</u>
TOTAL Investment Earnings	0	5.25	26.41	0.00	(26.41)	0.00
<u>Miscellaneous Revenue</u>						
03-00-79507 Revenue - Fire	<u>60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>100.00</u>
TOTAL Miscellaneous Revenue	60	0.00	0.00	0.00	60.00	100.00
<u>Fund Balance Carryover</u>						
03-00-79806 Carryover	<u>1,100</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,100.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>1,100</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,100.00</u>	<u>100.00</u>
TOTAL Revenues	1,160	5.25	26.41	0.00	1,133.59	97.72
TOTAL REVENUE	1,160	5.25	26.41	0.00	1,133.59	97.72

03 -Designated Fds-Fire & Gen

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Police Department =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
Other Services	_____	_____	_____	_____	_____	_____
Fire Department =====						
Material and Supplies						
03-07-83000 Material & Supplies	<u>1,160</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,160.00</u>	<u>100.00</u>
TOTAL Material and Supplies	1,160	0.00	0.00	0.00	1,160.00	100.00
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____
TOTAL Fire Department	1,160	0.00	0.00	0.00	1,160.00	100.00
Public Works =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
Other Services	_____	_____	_____	_____	_____	_____
General Government =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
TOTAL EXPENDITURES	1,160	0.00	0.00	0.00	1,160.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	5.25	26.41	0.00 (	26.41)	0.00

04 -Designated Funds-Police
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>48,400</u>	<u>655.10</u>	<u>2,585.63</u>	<u>0.00</u>	<u>45,814.37</u>	<u>94.66</u>
TOTAL REVENUES	48,400	655.10	2,585.63	0.00	45,814.37	94.66
<u>EXPENDITURE SUMMARY</u>						
Police Department	<u>48,400</u>	<u>35.25</u>	<u>5,557.64</u>	<u>0.00</u>	<u>42,842.36</u>	<u>88.52</u>
TOTAL EXPENDITURES	48,400	35.25	5,557.64	0.00	42,842.36	88.52
REVENUE OVER/ (UNDER) EXPENDITURES	0	619.85 (	2,972.01)	0.00	2,972.01	0.00

04 -Designated Funds-Police

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
 <u>Investment Earnings</u>						
04-00-78500 Interest Income	<u>0</u>	<u>155.10</u>	<u>805.63</u>	<u>0.00</u>	(<u>805.63</u>)	<u>0.00</u>
TOTAL Investment Earnings	0	155.10	805.63	0.00	(805.63)	0.00
 <u>Miscellaneous Revenue</u>						
04-00-79506 Revenue - Police	<u>2,400</u>	<u>500.00</u>	<u>1,780.00</u>	<u>0.00</u>	<u>620.00</u>	<u>25.83</u>
TOTAL Miscellaneous Revenue	2,400	500.00	1,780.00	0.00	620.00	25.83
 <u>Fund Balance Carryover</u>						
04-00-79806 Carryover - Police Dept	<u>46,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>46,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,000.00</u>	<u>100.00</u>
TOTAL Revenues	48,400	655.10	2,585.63	0.00	45,814.37	94.66
TOTAL REVENUE	48,400	655.10	2,585.63	0.00	45,814.37	94.66

04 -Designated Funds-Police

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Police Department =====						
Material and Supplies						
04-06-83000 Material & Supplies	<u>48,400</u>	<u>35.25</u>	<u>5,557.64</u>	<u>0.00</u>	<u>42,842.36</u>	<u>88.52</u>
TOTAL Material and Supplies	48,400	35.25	5,557.64	0.00	42,842.36	88.52
Other Services	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL Police Department	48,400	35.25	5,557.64	0.00	42,842.36	88.52
TOTAL EXPENDITURES	48,400	35.25	5,557.64	0.00	42,842.36	88.52
REVENUE OVER/ (UNDER) EXPENDITURES	0	619.85 (	2,972.01)	0.00	2,972.01	0.00

05 -Designated Funds-PW
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>21,535</u>	<u>89.57</u>	<u>451.01</u>	<u>0.00</u>	<u>21,083.99</u>	<u>97.91</u>
TOTAL REVENUES	21,535	89.57	451.01	0.00	21,083.99	97.91
<u>EXPENDITURE SUMMARY</u>						
Public Works	<u>21,535</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21,535.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	21,535	0.00	0.00	0.00	21,535.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	89.57	451.01	0.00 (	451.01)	0.00

05 -Designated Funds-PW

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
 <u>Investment Earnings</u>						
05-00-78500 Interest Income	<u>0</u>	<u>89.57</u>	<u>451.01</u>	<u>0.00</u>	(<u>451.01</u>)	<u>0.00</u>
TOTAL Investment Earnings	0	89.57	451.01	0.00	(451.01)	0.00
 <u>Miscellaneous Revenue</u>						
05-00-79512 Revenue - Public Works	<u>2,200</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>100.00</u>
TOTAL Miscellaneous Revenue	2,200	0.00	0.00	0.00	2,200.00	100.00
 <u>Fund Balance Carryover</u>						
05-00-79813 Animal Welfare Carryover	<u>19,335</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,335.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>19,335</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,335.00</u>	<u>100.00</u>
TOTAL Revenues	21,535	89.57	451.01	0.00	21,083.99	97.91
TOTAL REVENUE	21,535	89.57	451.01	0.00	21,083.99	97.91

05 -Designated Funds-PW

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Public Works						
=====						
Material and Supplies						
05-12-83000 Material & Supplies	2,200	0.00	0.00	0.00	2,200.00	100.00
05-12-83013 Animal Welfare	<u>19,335</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,335.00</u>	<u>100.00</u>
TOTAL Material and Supplies	21,535	0.00	0.00	0.00	21,535.00	100.00
TOTAL Public Works	21,535	0.00	0.00	0.00	21,535.00	100.00
TOTAL EXPENDITURES	21,535	0.00	0.00	0.00	21,535.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	89.57	451.01	0.00 (	451.01)	0.00

06 -Municipal Authority
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Municipal Auth Revenue	<u>6,242,427</u>	<u>461,879.39</u>	<u>3,246,578.20</u>	<u>0.00</u>	<u>2,995,848.33</u>	<u>47.99</u>
TOTAL REVENUES	6,242,427	461,879.39	3,246,578.20	0.00	2,995,848.33	47.99
<u>EXPENDITURE SUMMARY</u>						
Municipal Authority	5,142,426	441,647.33	2,305,278.93	854.00	2,836,292.60	55.15
General Government	<u>1,100,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,100,000.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	6,242,426	441,647.33	2,305,278.93	854.00	3,936,292.60	63.06
REVENUE OVER/ (UNDER) EXPENDITURES	1	20,232.06	941,299.27 (	854.00) (	940,444.27)	4,427.00-

06 -Municipal Authority

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Municipal Auth Revenue</u> =====						
<u>Water</u>						
06-00-75300 Water Revenue	<u>3,532,007</u>	<u>297,727.86</u>	<u>2,388,012.48</u>	<u>0.00</u>	<u>1,143,994.52</u>	<u>32.39</u>
TOTAL Water	3,532,007	297,727.86	2,388,012.48	0.00	1,143,994.52	32.39
<u>Wastewater</u>						
06-00-75700 Sewer Revenue	341,396	29,242.10	175,485.94	0.00	165,910.06	48.60
06-00-75800 OKC Sewer Charges Revenue	<u>1,039,531</u>	<u>88,080.03</u>	<u>584,801.44</u>	<u>0.00</u>	<u>454,729.56</u>	<u>43.74</u>
TOTAL Wastewater	1,380,927	117,322.13	760,287.38	0.00	620,639.62	44.94
<u>Water Taps</u>						
06-00-75900 Water Tap Revenue	<u>26,312</u>	<u>2,415.00</u>	<u>16,155.00</u>	<u>0.00</u>	<u>10,157.00</u>	<u>38.60</u>
TOTAL Water Taps	26,312	2,415.00	16,155.00	0.00	10,157.00	38.60
<u>Fines & Forfeits</u>						
06-00-76000 MXU Installation	<u>320</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>320.00</u>	<u>100.00</u>
TOTAL Fines & Forfeits	320	0.00	0.00	0.00	320.00	100.00
<u>Penalties</u>						
06-00-77750 Penalty Charges	<u>14,662</u>	<u>2,026.82</u>	<u>9,018.18</u>	<u>0.00</u>	<u>5,643.82</u>	<u>38.49</u>
TOTAL Penalties	14,662	2,026.82	9,018.18	0.00	5,643.82	38.49
<u>Investment Earnings</u>						
06-00-78200 Interest Income	<u>146,747</u>	<u>41,532.56</u>	<u>64,179.57</u>	<u>0.00</u>	<u>82,567.43</u>	<u>56.27</u>
TOTAL Investment Earnings	146,747	41,532.56	64,179.57	0.00	82,567.43	56.27
<u>Miscellaneous Revenue</u>						
06-00-79100 Misc Income	<u>1,742</u>	<u>855.02</u>	<u>8,925.59</u>	<u>0.00</u>	<u>(7,183.59)</u>	<u>412.38-</u>
TOTAL Miscellaneous Revenue	1,742	855.02	8,925.59	0.00	(7,183.59)	412.38-
<u>Fund Balance Carryover</u>						
06-00-79800 Carryover	<u>1,139,710</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,139,709.53</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>1,139,710</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,139,709.53</u>	<u>100.00</u>
TOTAL Municipal Auth Revenue	6,242,427	461,879.39	3,246,578.20	0.00	2,995,848.33	47.99
TOTAL REVENUE	6,242,427	461,879.39	3,246,578.20	0.00	2,995,848.33	47.99

06 -Municipal Authority

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
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Mun Auth Engineering
=====Other ServicesMunicipal Authority
=====Personnel Services

06-12-80100 Salary	717,100	56,272.00	328,904.53	0.00	388,195.42	54.13
06-12-80200 Overtime	9,000	188.16	6,514.40	0.00	2,485.60	27.62
06-12-80300 FICA/Medicare	64,759	4,387.29	25,942.62	0.00	38,816.08	59.94
06-12-80400 Dental Insurance	6,202	516.80	2,584.00	0.00	3,618.00	58.34
06-12-80500 Health Insurance	102,243	9,612.45	48,170.25	0.00	54,072.75	52.89
06-12-80600 Workers Comp	20,398	1,715.08	6,799.88	0.00	13,598.12	66.66
06-12-80700 Unemployment	3,004	0.00	1,068.48	0.00	1,935.52	64.43
06-12-80800 OMRP Pension	58,064	4,582.80	27,038.05	0.00	31,025.83	53.43
06-12-80900 Stand by Pay	8,000	825.00	3,375.00	0.00	4,625.00	57.81
06-12-81100 Uniform Rental	7,500	702.09	3,993.22	0.00	3,506.78	46.76
06-12-81200 Medical Exams	500	48.00	288.00	0.00	212.00	42.40
TOTAL Personnel Services	996,770	78,849.67	454,678.43	0.00	542,091.10	54.38

Material and Supplies

06-12-83000 Materials & Supplies	45,000	1,947.79	25,678.23	854.00	18,467.77	41.04
06-12-83200 Office Supplies	2,200	0.00	576.52	0.00	1,623.48	73.79
06-12-83300 Minor Tools	2,000	0.00	69.32	0.00	1,930.68	96.53
06-12-83400 Lab Chemicals	5,000	0.00	3,841.55	0.00	1,158.45	23.17
06-12-83500 Safety Supplies	3,000	432.31	757.62	0.00	2,242.38	74.75
06-12-83700 Misc Supplies	500	0.00	4.35	0.00	495.65	99.13
TOTAL Material and Supplies	57,700	2,380.10	30,927.59	854.00	25,918.41	44.92

Other Services

06-12-84000 Equipment Maintenance	10,000 (	10,435.00)	1,830.99	0.00	8,169.01	81.69
06-12-84100 Vehicle Maintenance	15,000	467.45	12,079.54	0.00	2,920.46	19.47
06-12-84300 Training & Membership	8,000 (	130.00)	4,009.07	0.00	3,990.93	49.89
06-12-84400 Software Agreements	10,590	0.00	13,055.39	0.00 (	2,465.39)	23.28-
06-12-84500 Well Maintenance	40,000	10,590.00	45,636.78	0.00 (	5,636.78)	14.09-
06-12-84550 Water Quality Testing	18,000	120.00	5,280.00	0.00	12,720.00	70.67
06-12-84600 Equipment Rental	2,000	0.00	1,000.41	0.00	999.59	49.98
06-12-84650 Lease Agreements	77,212	26,860.00	42,732.38	0.00	34,479.62	44.66
06-12-84700 Telephone	24,127	1,193.15	9,249.91	0.00	14,877.09	61.66
06-12-84800 Utilities	285,000	22,263.53	150,077.96	0.00	134,922.04	47.34
06-12-84900 Fuel	30,000	0.00	7,457.84	0.00	22,542.16	75.14
06-12-84950 Printing & Processing - Uti	16,000	1,354.02	7,373.61	0.00	8,626.39	53.91
06-12-85350 Emergency Repairs	2,500	0.00	0.00	0.00	2,500.00	100.00
06-12-86400 Auditing Fees	36,013	8,220.00	17,862.10	0.00	18,150.90	50.40
06-12-87700 OKC Sewer Charges	765,000	70,871.58	356,812.78	0.00	408,187.22	53.36

06 -Municipal Authority

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
06-12-87800 Leasehold Transfer	<u>2,671,678</u>	<u>222,639.83</u>	<u>1,113,199.15</u>	<u>0.00</u>	<u>1,558,478.85</u>	<u>58.33</u>
TOTAL Other Services	4,011,120	354,014.56	1,787,657.91	0.00	2,223,462.09	55.43
<u>Transfers Out</u>						
06-12-99000 Transfer to CIP (Depreciati	<u>76,836</u>	<u>6,403.00</u>	<u>32,015.00</u>	<u>0.00</u>	<u>44,821.00</u>	<u>58.33</u>
TOTAL Transfers Out	76,836	6,403.00	32,015.00	0.00	44,821.00	58.33
TOTAL Municipal Authority	5,142,426	441,647.33	2,305,278.93	854.00	2,836,292.60	55.15
General Government						
=====						
<u>Personnel Services</u>						
<u>Transfers Out</u>						
06-13-99900 Transfer out to other funds	<u>1,100,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,100,000.00</u>	<u>100.00</u>
TOTAL Transfers Out	1,100,000	0.00	0.00	0.00	1,100,000.00	100.00
TOTAL General Government	1,100,000	0.00	0.00	0.00	1,100,000.00	100.00
TOTAL EXPENDITURES	6,242,426	441,647.33	2,305,278.93	854.00	3,936,292.60	63.06
REVENUE OVER/ (UNDER) EXPENDITURES	1	20,232.06	941,299.27 (	854.00) (	940,444.27)	4,427.00-

07 -General Fund - CIP
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Gen Fund - CIP Revenue	<u>5,666,071</u>	<u>70,708.26</u>	<u>235,154.23</u>	<u>0.00</u>	<u>5,430,916.77</u>	<u>95.85</u>
TOTAL REVENUES	5,666,071	70,708.26	235,154.23	0.00	5,430,916.77	95.85
<u>EXPENDITURE SUMMARY</u>						
City Manager/Clerk	84,400	0.00	0.00	0.00	84,400.00	100.00
Police Department	882,884	0.00	23,901.16	0.00	858,982.84	97.29
Fire Department	932,383	3,364.85	656,350.01	0.00	276,032.99	29.61
Streets	160,186	0.00	22,320.72	0.00	137,865.28	86.07
Sanitation	517,393	0.00	0.00	295,187.00	222,206.00	42.95
Parks Department	1,873,253	0.00	513,158.00	0.00	1,360,095.00	72.61
Public Works Admin	60,417	0.00	0.00	0.00	60,417.00	100.00
General Government	500,000	0.00	0.00	0.00	500,000.00	100.00
Code Department	255,234	0.00	0.00	87,530.00	167,704.00	65.71
Risk Manager	86,030	0.00	0.00	0.00	86,030.00	100.00
Information Systems Mgr	<u>313,889</u>	<u>0.00</u>	<u>18,274.14</u>	<u>5,472.86</u>	<u>290,142.00</u>	<u>92.43</u>
TOTAL EXPENDITURES	5,666,069	3,364.85	1,234,004.03	388,189.86	4,043,875.11	71.37
REVENUE OVER/(UNDER) EXPENDITURES	2	67,343.41 (	998,849.80) (	388,189.86)	1,387,041.66	2,083.00

07 -General Fund - CIP

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Gen Fund - CIP Revenue						
=====						
<u>Intergovernmental</u>						
07-00-73950 Resale of Property	0	314.89	10,398.35	0.00	(10,398.35)	0.00
TOTAL Intergovernmental	0	314.89	10,398.35	0.00	(10,398.35)	0.00
<u>Investment Earnings</u>						
07-00-78500 Interest Earnings	0	35,057.29	48,075.48	0.00	(48,075.48)	0.00
TOTAL Investment Earnings	0	35,057.29	48,075.48	0.00	(48,075.48)	0.00
<u>Fund Balance Carryover</u>						
07-00-79800 Carryover	4,742,038	0.00	0.00	0.00	4,742,038.00	100.00
TOTAL Fund Balance Carryover	4,742,038	0.00	0.00	0.00	4,742,038.00	100.00
<u>Transfers</u>						
07-00-79920 Deprecation Transfers In	924,033	35,336.08	176,680.40	0.00	747,352.60	80.88
TOTAL Transfers	924,033	35,336.08	176,680.40	0.00	747,352.60	80.88
TOTAL Gen Fund - CIP Revenue	5,666,071	70,708.26	235,154.23	0.00	5,430,916.77	95.85
TOTAL REVENUE	5,666,071	70,708.26	235,154.23	0.00	5,430,916.77	95.85

07 -General Fund - CIP

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
City Manager/Clerk =====						
Capital Projects						
07-02-88200 Capital Imp-Furniture	10,380	0.00	0.00	0.00	10,380.00	100.00
07-02-88400 Capital Imp-Software	37,489	0.00	0.00	0.00	37,489.00	100.00
07-02-88500 Capital Imp-Equipment	<u>36,531</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,531.00</u>	<u>100.00</u>
TOTAL Capital Projects	84,400	0.00	0.00	0.00	84,400.00	100.00
TOTAL City Manager/Clerk	84,400	0.00	0.00	0.00	84,400.00	100.00
Municipal Court =====						
Capital Projects						
Police Department =====						
Capital Projects						
07-06-88100 Capital Outlay - Vehicles	619,381	0.00	0.00	0.00	619,381.00	100.00
07-06-88200 Capital Imp-Furniture	7,486	0.00	0.00	0.00	7,486.00	100.00
07-06-88400 Capital Imp-Software	15,780	0.00	0.00	0.00	15,780.00	100.00
07-06-88500 Capital Imp-Equipment	90,137	0.00	0.00	0.00	90,137.00	100.00
07-06-88600 Capital Imp-Radios	127,244	0.00	23,901.16	0.00	103,342.84	81.22
07-06-88700 Capital Imp-Guns	<u>22,856</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,856.00</u>	<u>100.00</u>
TOTAL Capital Projects	882,884	0.00	23,901.16	0.00	858,982.84	97.29
TOTAL Police Department	882,884	0.00	23,901.16	0.00	858,982.84	97.29
Fire Department =====						
Capital Projects						
07-07-88100 Capital Outlay - Vehicles	262,278	0.00	0.00	0.00	262,278.00	100.00
07-07-88150 FIRE TRUCK RESERVE	397,807	0.00	615,009.06	0.00 (	217,202.06)	54.60-
07-07-88200 Capital Imp-Furniture	71,902	0.00	0.00	0.00	71,902.00	100.00
07-07-88400 Capital Imp-Software	5,407	0.00	0.00	0.00	5,407.00	100.00
07-07-88500 Capital Imp-Equipment	65,024	0.00	37,976.10	0.00	27,047.90	41.60
07-07-88600 Capital Imp-Radios	13,701	0.00	0.00	0.00	13,701.00	100.00
07-07-88800 Capital Imp-Medical	38,411	3,364.85	3,364.85	0.00	35,046.15	91.24
07-07-88900 Capital Imp-SCBA	57,610	0.00	0.00	0.00	57,610.00	100.00
07-07-89100 Capital Imp - Fire Hose	<u>20,243</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,243.00</u>	<u>100.00</u>
TOTAL Capital Projects	932,383	3,364.85	656,350.01	0.00	276,032.99	29.61
TOTAL Fire Department	932,383	3,364.85	656,350.01	0.00	276,032.99	29.61

07 -General Fund - CIP

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Streets =====						
<u>Capital Projects</u>						
07-09-88100 Capital Outlay - Vehicles	45,971	0.00	0.00	0.00	45,971.00	100.00
07-09-88500 Capital Imp-Equipment	99,614	0.00	22,320.72	0.00	77,293.28	77.59
07-09-89200 Capital Imp-Monument Entry	<u>14,601</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,601.00</u>	<u>100.00</u>
TOTAL Capital Projects	160,186	0.00	22,320.72	0.00	137,865.28	86.07
TOTAL Streets	160,186	0.00	22,320.72	0.00	137,865.28	86.07
Sanitation =====						
<u>Capital Projects</u>						
07-10-88100 Capital Imp - Vehicles	493,218	0.00	0.00	295,187.00	198,031.00	40.15
07-10-88500 Equipment	<u>24,175</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,175.00</u>	<u>100.00</u>
TOTAL Capital Projects	517,393	0.00	0.00	295,187.00	222,206.00	42.95
TOTAL Sanitation	517,393	0.00	0.00	295,187.00	222,206.00	42.95
Parks Department =====						
<u>Capital Projects</u>						
07-11-88000 Capital Outlay	1,766,536	0.00	513,158.00	0.00	1,253,378.00	70.95
07-11-88500 Capital Imp-Equipment	<u>106,717</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>106,717.00</u>	<u>100.00</u>
TOTAL Capital Projects	1,873,253	0.00	513,158.00	0.00	1,360,095.00	72.61
TOTAL Parks Department	1,873,253	0.00	513,158.00	0.00	1,360,095.00	72.61
Public Works Admin =====						
<u>Capital Projects</u>						
07-12-88100 Capital Outlay - Vehicles	15,680	0.00	0.00	0.00	15,680.00	100.00
07-12-88200 Furniture	32,351	0.00	0.00	0.00	32,351.00	100.00
07-12-88500 Capital Imp-Equipment	<u>12,386</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,386.00</u>	<u>100.00</u>
TOTAL Capital Projects	60,417	0.00	0.00	0.00	60,417.00	100.00
TOTAL Public Works Admin	60,417	0.00	0.00	0.00	60,417.00	100.00

07 -General Fund - CIP

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
General Government =====						
<u>Other Services</u>						
<u>Capital Projects</u>						
07-13-88000 Capital Outlay	500,000	0.00	0.00	0.00	500,000.00	100.00
TOTAL Capital Projects	500,000	0.00	0.00	0.00	500,000.00	100.00
TOTAL General Government	500,000	0.00	0.00	0.00	500,000.00	100.00
Code Department =====						
<u>Capital Projects</u>						
07-14-88100 Capital Outlay - Vehicles	234,284	0.00	0.00	87,530.00	146,754.00	62.64
07-14-88400 Capital Imp-Software	20,950	0.00	0.00	0.00	20,950.00	100.00
TOTAL Capital Projects	255,234	0.00	0.00	87,530.00	167,704.00	65.71
TOTAL Code Department	255,234	0.00	0.00	87,530.00	167,704.00	65.71
Risk Manager =====						
<u>Capital Projects</u>						
07-15-88100 Capital Outlay - Vehicles	70,639	0.00	0.00	0.00	70,639.00	100.00
07-15-88200 Capital Imp-Furniture	1,604	0.00	0.00	0.00	1,604.00	100.00
07-15-88500 Capital Imp-Equipment	13,787	0.00	0.00	0.00	13,787.00	100.00
TOTAL Capital Projects	86,030	0.00	0.00	0.00	86,030.00	100.00
TOTAL Risk Manager	86,030	0.00	0.00	0.00	86,030.00	100.00
Information Systems Mgr =====						
<u>Capital Projects</u>						
07-16-88000 Building	23,000	0.00	0.00	0.00	23,000.00	100.00
07-16-88200 Capital Imp-Furniture	11,986	0.00	0.00	5,472.86	6,513.14	54.34
07-16-88300 Capital Imp-Computers	67,059	0.00	18,274.14	0.00	48,784.86	72.75
07-16-88400 Capital Outlay - Software	12,517	0.00	0.00	0.00	12,517.00	100.00
07-16-88500 Capital Imp-Equipment	198,136	0.00	0.00	0.00	198,136.00	100.00
07-16-88600 Radios	1,191	0.00	0.00	0.00	1,191.00	100.00
TOTAL Capital Projects	313,889	0.00	18,274.14	5,472.86	290,142.00	92.43
TOTAL Information Systems Mgr	313,889	0.00	18,274.14	5,472.86	290,142.00	92.43

07 -General Fund - CIP

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
TOTAL EXPENDITURES	5,666,069	3,364.85	1,234,004.03	388,189.86	4,043,875.11	71.37
REVENUE OVER/ (UNDER) EXPENDITURES	2	67,343.41 (	998,849.80) (	388,189.86)	1,387,041.66	2,083.00

08 -Sinking Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Undesignated	<u>6,493,638</u>	<u>8,301.21</u>	<u>90,012.41</u>	<u>0.00</u>	<u>6,403,625.59</u>	<u>98.61</u>
TOTAL REVENUES	6,493,638	8,301.21	90,012.41	0.00	6,403,625.59	98.61
<u>EXPENDITURE SUMMARY</u>						
General Government	<u>6,493,638</u>	<u>94.60</u>	<u>636.47</u>	<u>0.00</u>	<u>6,493,001.53</u>	<u>99.99</u>
TOTAL EXPENDITURES	6,493,638	94.60	636.47	0.00	6,493,001.53	99.99
REVENUE OVER/ (UNDER) EXPENDITURES	0	8,206.61	89,375.94	0.00 (	89,375.94)	0.00

08 -Sinking Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Undesignated =====						
<u>Property Tax Spec Purpos</u>						
08-00-71650 Ad Valorem Tax Revenue	<u>6,393,638</u>	<u>6,707.64</u>	<u>81,921.98</u>	<u>0.00</u>	<u>6,311,716.02</u>	<u>98.72</u>
TOTAL Property Tax Spec Purpos	6,393,638	6,707.64	81,921.98	0.00	6,311,716.02	98.72
<u>Investment Earnings</u>						
08-00-78500 Interest Earned	<u>40,000</u>	<u>1,593.57</u>	<u>8,090.43</u>	<u>0.00</u>	<u>31,909.57</u>	<u>79.77</u>
TOTAL Investment Earnings	40,000	1,593.57	8,090.43	0.00	31,909.57	79.77
<u>Miscellaneous Revenue</u>						
<u>Fund Balance Carryover</u>						
08-00-79800 Carryover	<u>60,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>60,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>100.00</u>
TOTAL Undesignated	6,493,638	8,301.21	90,012.41	0.00	6,403,625.59	98.61
TOTAL REVENUE	6,493,638	8,301.21	90,012.41	0.00	6,403,625.59	98.61

08 -Sinking Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
General Government						
=====						
<u>Other Services</u>						
08-13-85400 Bank Charges	<u>850</u>	<u>94.60</u>	<u>636.47</u>	<u>0.00</u>	<u>213.53</u>	<u>25.12</u>
TOTAL Other Services	850	94.60	636.47	0.00	213.53	25.12
 <u>Capital Projects</u>						
08-13-91000 Principle Payments - GO Bon	4,910,000	0.00	0.00	0.00	4,910,000.00	100.00
08-13-92000 Interest Payments on GO Bon	1,579,938	0.00	0.00	0.00	1,579,938.00	100.00
08-13-93000 Fiscal Charges - Trustee	<u>2,850</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,850.00</u>	<u>100.00</u>
TOTAL Capital Projects	6,492,788	0.00	0.00	0.00	6,492,788.00	100.00
TOTAL General Government	6,493,638	94.60	636.47	0.00	6,493,001.53	99.99
TOTAL EXPENDITURES	6,493,638	94.60	636.47	0.00	6,493,001.53	99.99
REVENUE OVER/ (UNDER) EXPENDITURES	0	8,206.61	89,375.94	0.00 (	89,375.94)	0.00

CITY OF NICHOLS HILLS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2024

09 -Meter Deposits
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>					

CITY OF NICHOLS HILLS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2024

09 -Meter Deposits

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Undesignated =====						
<u>Investment Earnings</u>	=====	=====	=====	=====	=====	=====

10 -911 Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
911 Fund Revenues	<u>97,776</u>	<u>2,230.82</u>	<u>11,218.86</u>	<u>0.00</u>	<u>86,557.14</u>	<u>88.53</u>
TOTAL REVENUES	97,776	2,230.82	11,218.86	0.00	86,557.14	88.53
<u>EXPENDITURE SUMMARY</u>						
911 Association	<u>97,776</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>97,776.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	97,776	0.00	0.00	0.00	97,776.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	2,230.82	11,218.86	0.00 (	11,218.86)	0.00

10 -911 Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
911 Fund Revenues						
=====						
<u>Property Tax Spec Purpos</u>						
10-00-71800 911 ASSOCIATION	<u>8,000</u>	<u>1,825.31</u>	<u>9,260.47</u>	<u>0.00</u>	(<u>1,260.47</u>)	<u>15.76-</u>
TOTAL Property Tax Spec Purpos	8,000	1,825.31	9,260.47	0.00	(1,260.47)	15.76-
<u>Investment Earnings</u>						
10-00-78500 Interest Income	<u>3,776</u>	<u>405.51</u>	<u>1,958.39</u>	<u>0.00</u>	<u>1,817.61</u>	<u>48.14</u>
TOTAL Investment Earnings	3,776	405.51	1,958.39	0.00	1,817.61	48.14
<u>Fund Balance Carryover</u>						
10-00-79800 Carryover	<u>86,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>86,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>100.00</u>
TOTAL 911 Fund Revenues	97,776	2,230.82	11,218.86	0.00	86,557.14	88.53
TOTAL REVENUE	97,776	2,230.82	11,218.86	0.00	86,557.14	88.53

10 -911 Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
General Government =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
Other Services	_____	_____	_____	_____	_____	_____
911 Association =====						
Other Services						
10-26-85800 Contingency	<u>97,776</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>97,776.00</u>	<u>100.00</u>
TOTAL Other Services	97,776	0.00	0.00	0.00	97,776.00	100.00
TOTAL 911 Association	97,776	0.00	0.00	0.00	97,776.00	100.00
TOTAL EXPENDITURES	97,776	0.00	0.00	0.00	97,776.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	2,230.82	11,218.86	0.00 (	11,218.86)	0.00

11 -Impound Fee Police Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Impound Fee Fund	<u>48,919</u>	<u>1,192.63</u>	<u>5,230.88</u>	<u>0.00</u>	<u>43,688.12</u>	<u>89.31</u>
TOTAL REVENUES	48,919	1,192.63	5,230.88	0.00	43,688.12	89.31
<u>EXPENDITURE SUMMARY</u>						
Police Dept	<u>48,919</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>48,919.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	48,919	0.00	0.00	0.00	48,919.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	1,192.63	5,230.88	0.00 (	5,230.88)	0.00

11 -Impound Fee Police Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Impound Fee Fund						
=====						
<u>Fines & Forfeits</u>						
11-00-76350 Police Impound Fees	<u>6,080</u>	<u>1,000.00</u>	<u>4,300.00</u>	<u>0.00</u>	<u>1,780.00</u>	<u>29.28</u>
TOTAL Fines & Forfeits	6,080	1,000.00	4,300.00	0.00	1,780.00	29.28
<u>Investment Earnings</u>						
11-00-78500 Interest Income	<u>1,839</u>	<u>192.63</u>	<u>930.88</u>	<u>0.00</u>	<u>908.12</u>	<u>49.38</u>
TOTAL Investment Earnings	1,839	192.63	930.88	0.00	908.12	49.38
<u>Fund Balance Carryover</u>						
11-00-79800 Carryover	<u>41,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>41,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>100.00</u>
TOTAL Impound Fee Fund	48,919	1,192.63	5,230.88	0.00	43,688.12	89.31
TOTAL REVENUE	48,919	1,192.63	5,230.88	0.00	43,688.12	89.31

11 -Impound Fee Police Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Police Dept =====						
Material and Supplies						
Other Services						
11-06-84000 Equipment Maintenance	5,000	0.00	0.00	0.00	5,000.00	100.00
11-06-86850 Software Maintenance	4,000	0.00	0.00	0.00	4,000.00	100.00
11-06-86875 Maintenance - Auto Lic Read	<u>39,919</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,919.00</u>	<u>100.00</u>
TOTAL Other Services	48,919	0.00	0.00	0.00	48,919.00	100.00
TOTAL Police Dept	48,919	0.00	0.00	0.00	48,919.00	100.00
TOTAL EXPENDITURES	48,919	0.00	0.00	0.00	48,919.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	1,192.63	5,230.88	0.00 (	5,230.88)	0.00

13 -Municipal Authority - CIP
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
NHMA CIP - Revenues	<u>2,441,356</u>	<u>22,423.14</u>	<u>60,417.81</u>	<u>0.00</u>	<u>2,380,938.19</u>	<u>97.53</u>
TOTAL REVENUES	2,441,356	22,423.14	60,417.81	0.00	2,380,938.19	97.53
<u>EXPENDITURE SUMMARY</u>						
General Government	2,406,425	0.00	0.00	43,765.00	2,362,660.00	98.18
Information Systems	<u>34,931</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,931.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	2,441,356	0.00	0.00	43,765.00	2,397,591.00	98.21
REVENUE OVER/ (UNDER) EXPENDITURES	0	22,423.14	60,417.81 (	43,765.00) (	16,652.81)	0.00

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
NHMA CIP - Revenues =====						
Intergovernmental						
Investment Earnings						
13-00-78500 Interest	0	16,020.14	28,402.81	0.00	(28,402.81)	0.00
TOTAL Investment Earnings	0	16,020.14	28,402.81	0.00	(28,402.81)	0.00
Fund Balance Carryover						
13-00-79800 Carryover	1,264,520	0.00	0.00	0.00	1,264,520.00	100.00
TOTAL Fund Balance Carryover	1,264,520	0.00	0.00	0.00	1,264,520.00	100.00
Transfers						
13-00-79920 Deprecation Transfers In	1,176,836	6,403.00	32,015.00	0.00	1,144,821.00	97.28
TOTAL Transfers	1,176,836	6,403.00	32,015.00	0.00	1,144,821.00	97.28
TOTAL NHMA CIP - Revenues	2,441,356	22,423.14	60,417.81	0.00	2,380,938.19	97.53
TOTAL REVENUE	2,441,356	22,423.14	60,417.81	0.00	2,380,938.19	97.53

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
General Government =====						
Capital Projects						
13-12-88100 Vehicles	144,669	0.00	0.00	43,765.00	100,904.00	69.75
13-12-88400 Capital Imp - Software	75,270	0.00	0.00	0.00	75,270.00	100.00
13-12-88500 Capital Imp - Equipment	1,224,296	0.00	0.00	0.00	1,224,296.00	100.00
13-12-88600 Capital Imp - Radios/Commun	8,283	0.00	0.00	0.00	8,283.00	100.00
13-12-89200 Capital Imp-Water Wells	788,049	0.00	0.00	0.00	788,049.00	100.00
13-12-89300 Capital Imp-Paint Water Tow	<u>165,858</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>165,858.00</u>	<u>100.00</u>
TOTAL Capital Projects	2,406,425	0.00	0.00	43,765.00	2,362,660.00	98.18
TOTAL General Government						
	2,406,425	0.00	0.00	43,765.00	2,362,660.00	98.18
Information Systems =====						
Capital Projects						
13-16-88300 Capital Outlay - Computers	<u>34,931</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,931.00</u>	<u>100.00</u>
TOTAL Capital Projects	34,931	0.00	0.00	0.00	34,931.00	100.00
TOTAL Information Systems						
	34,931	0.00	0.00	0.00	34,931.00	100.00
TOTAL EXPENDITURES						
	2,441,356	0.00	0.00	43,765.00	2,397,591.00	98.21
REVENUE OVER/ (UNDER) EXPENDITURES	0	22,423.14	60,417.81 (	43,765.00) (	16,652.81)	0.00

14 -Water Impact Fees Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Water Impact Fee	<u>182,653</u>	<u>834.61</u>	<u>7,064.65</u>	<u>0.00</u>	<u>175,588.35</u>	<u>96.13</u>
TOTAL REVENUES	182,653	834.61	7,064.65	0.00	175,588.35	96.13
<u>EXPENDITURE SUMMARY</u>						
Water Impact Fee	<u>182,653</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>182,653.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	182,653	0.00	0.00	0.00	182,653.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	834.61	7,064.65	0.00 (	7,064.65)	0.00

14 -Water Impact Fees Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Water Impact Fee =====						
<u>Water</u>						
14-00-75350 Water Capacity Charges	<u>15,282</u>	<u>165.00</u>	<u>3,700.00</u>	<u>0.00</u>	<u>11,582.00</u>	<u>75.79</u>
TOTAL Water	15,282	165.00	3,700.00	0.00	11,582.00	75.79
<u>Investment Earnings</u>						
14-00-78500 Interest Income	<u>7,371</u>	<u>669.61</u>	<u>3,364.65</u>	<u>0.00</u>	<u>4,006.35</u>	<u>54.35</u>
TOTAL Investment Earnings	7,371	669.61	3,364.65	0.00	4,006.35	54.35
<u>Fund Balance Carryover</u>						
14-00-79800 Fund Balance Carryover	<u>160,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>160,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>100.00</u>
TOTAL Water Impact Fee	182,653	834.61	7,064.65	0.00	175,588.35	96.13
TOTAL REVENUE	182,653	834.61	7,064.65	0.00	175,588.35	96.13

14 -Water Impact Fees Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Water Impact Fee =====						
Material and Supplies						
Other Services						
Capital Projects						
14-22-89900 Capital - Water System	182,653	0.00	0.00	0.00	182,653.00	100.00
TOTAL Capital Projects	182,653	0.00	0.00	0.00	182,653.00	100.00
TOTAL Water Impact Fee	182,653	0.00	0.00	0.00	182,653.00	100.00
TOTAL EXPENDITURES	182,653	0.00	0.00	0.00	182,653.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	834.61	7,064.65	0.00 (	7,064.65)	0.00

15 -Sewer Impact Fee Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Sewer Impact Fee	<u>135,713</u>	<u>478.51</u>	<u>5,172.38</u>	<u>0.00</u>	<u>130,540.62</u>	<u>96.19</u>
TOTAL REVENUES	135,713	478.51	5,172.38	0.00	130,540.62	96.19
<u>EXPENDITURE SUMMARY</u>						
Sewer Impact Fee	<u>135,713</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135,713.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	135,713	0.00	0.00	0.00	135,713.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	478.51	5,172.38	0.00 (	5,172.38)	0.00

15 -Sewer Impact Fee Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Sewer Impact Fee =====						
<u>Wastewater</u>						
15-00-75750 Sewer Capacity Charges	<u>17,499</u>	<u>0.00</u>	<u>2,763.00</u>	<u>0.00</u>	<u>14,736.00</u>	<u>84.21</u>
TOTAL Wastewater	17,499	0.00	2,763.00	0.00	14,736.00	84.21
<u>Investment Earnings</u>						
15-00-78500 Interest Income	<u>5,114</u>	<u>478.51</u>	<u>2,409.38</u>	<u>0.00</u>	<u>2,704.62</u>	<u>52.89</u>
TOTAL Investment Earnings	5,114	478.51	2,409.38	0.00	2,704.62	52.89
<u>Fund Balance Carryover</u>						
15-00-79800 Fund Balance Carryover	<u>113,100</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>113,100.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	<u>113,100</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>113,100.00</u>	<u>100.00</u>
TOTAL Sewer Impact Fee	135,713	478.51	5,172.38	0.00	130,540.62	96.19
TOTAL REVENUE	135,713	478.51	5,172.38	0.00	130,540.62	96.19

15 -Sewer Impact Fee Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Sewer Impact Fee =====						
Material and Supplies	_____	_____	_____	_____	_____	_____
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects						
15-23-89900 Capital - Sewer System	<u>135,713</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135,713.00</u>	<u>100.00</u>
TOTAL Capital Projects	135,713	0.00	0.00	0.00	135,713.00	100.00
TOTAL Sewer Impact Fee	135,713	0.00	0.00	0.00	135,713.00	100.00
TOTAL EXPENDITURES	135,713	0.00	0.00	0.00	135,713.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	478.51	5,172.38	0.00 (	5,172.38)	0.00

17 -Drainage Fee Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>358,042</u>	<u>6,735.55</u>	<u>33,475.97</u>	<u>0.00</u>	<u>324,566.03</u>	<u>90.65</u>
TOTAL REVENUES	358,042	6,735.55	33,475.97	0.00	324,566.03	90.65
<u>EXPENDITURE SUMMARY</u>						
Drainage	<u>358,042</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,042.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	358,042	0.00	0.00	0.00	358,042.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	6,735.55	33,475.97	0.00 (	33,475.97)	0.00

17 -Drainage Fee Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
<u>Water</u>						
17-00-75370 Drainage Fee	<u>62,059</u>	<u>5,453.05</u>	<u>27,241.75</u>	<u>0.00</u>	<u>34,817.25</u>	<u>56.10</u>
TOTAL Water	62,059	5,453.05	27,241.75	0.00	34,817.25	56.10
<u>Investment Earnings</u>						
17-00-78500 Interest Income	<u>11,983</u>	<u>1,282.50</u>	<u>6,234.22</u>	<u>0.00</u>	<u>5,748.78</u>	<u>47.97</u>
TOTAL Investment Earnings	11,983	1,282.50	6,234.22	0.00	5,748.78	47.97
<u>Fund Balance Carryover</u>						
17-00-79800 Fund Balance Carryover	<u>284,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>284,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	284,000	0.00	0.00	0.00	284,000.00	100.00
TOTAL Revenues	358,042	6,735.55	33,475.97	0.00	324,566.03	90.65
TOTAL REVENUE	358,042	6,735.55	33,475.97	0.00	324,566.03	90.65

17 -Drainage Fee Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Drainage =====						
Capital Projects						
17-24-89900 Drainage Capital	<u>358,042</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,042.00</u>	<u>100.00</u>
TOTAL Capital Projects	358,042	0.00	0.00	0.00	358,042.00	100.00
TOTAL Drainage	358,042	0.00	0.00	0.00	358,042.00	100.00
TOTAL EXPENDITURES	358,042	0.00	0.00	0.00	358,042.00	100.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	6,735.55	33,475.97	0.00 (	33,475.97)	0.00

18 -Health Insurance Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>1,107,193</u>	<u>101,760.14</u>	<u>484,712.46</u>	<u>0.00</u>	<u>622,480.54</u>	<u>56.22</u>
TOTAL REVENUES	1,107,193	101,760.14	484,712.46	0.00	622,480.54	56.22
<u>EXPENDITURE SUMMARY</u>						
Revenues	2,600	0.00	263.06	0.00	2,336.94	89.88
Expenses	<u>1,104,593</u>	<u>119,322.12</u>	<u>736,901.28</u>	<u>0.00</u>	<u>367,691.72</u>	<u>33.29</u>
TOTAL EXPENDITURES	1,107,193	119,322.12	737,164.34	0.00	370,028.66	33.42
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	17,561.98) (	252,451.88)	0.00	252,451.88	0.00

18 -Health Insurance Fund

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
<u>Investment Earnings</u>						
18-00-78500 Interest Income	<u>14,195</u>	<u>0.00</u>	<u>3,119.88</u>	<u>0.00</u>	<u>11,075.12</u>	<u>78.02</u>
TOTAL Investment Earnings	14,195	0.00	3,119.88	0.00	11,075.12	78.02
<u>Miscellaneous Revenue</u>						
18-00-79550 Misc. Income	<u>5,000</u>	<u>8,226.13</u>	<u>17,974.51</u>	<u>0.00</u>	(<u>12,974.51</u>)	<u>259.49-</u>
TOTAL Miscellaneous Revenue	5,000	8,226.13	17,974.51	0.00	(12,974.51)	259.49-
<u>Fund Balance Carryover</u>						
18-00-79805 Premium Revenue	<u>1,087,998</u>	<u>93,534.01</u>	<u>463,618.07</u>	<u>0.00</u>	<u>624,379.93</u>	<u>57.39</u>
TOTAL Fund Balance Carryover	<u>1,087,998</u>	<u>93,534.01</u>	<u>463,618.07</u>	<u>0.00</u>	<u>624,379.93</u>	<u>57.39</u>
TOTAL Revenues	1,107,193	101,760.14	484,712.46	0.00	622,480.54	56.22
TOTAL REVENUE	1,107,193	101,760.14	484,712.46	0.00	622,480.54	56.22

18 -Health Insurance Fund

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
Other Services						
18-00-85400 Bank Charges	<u>2,600</u>	<u>0.00</u>	<u>263.06</u>	<u>0.00</u>	<u>2,336.94</u>	<u>89.88</u>
TOTAL Other Services	2,600	0.00	263.06	0.00	2,336.94	89.88
TOTAL Revenues	2,600	0.00	263.06	0.00	2,336.94	89.88
Expenses						
=====						
Personnel Services						
18-13-80510 Premium Expense	160,000	12,918.48	65,008.76	0.00	94,991.24	59.37
18-13-80520 Health Insurance Claims	413,989	20,777.10	375,602.53	0.00	38,386.47	9.27
18-13-80525 Pharmacy Claims	410,604	75,602.79	246,409.56	0.00	164,194.44	39.99
18-13-80530 Adminstration Cost	<u>120,000</u>	<u>10,023.75</u>	<u>49,880.43</u>	<u>0.00</u>	<u>70,119.57</u>	<u>58.43</u>
TOTAL Personnel Services	1,104,593	119,322.12	736,901.28	0.00	367,691.72	33.29
TOTAL Expenses	1,104,593	119,322.12	736,901.28	0.00	367,691.72	33.29
TOTAL EXPENDITURES	1,107,193	119,322.12	737,164.34	0.00	370,028.66	33.42
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	17,561.98) (	252,451.88)	0.00	252,451.88	0.00

20 -Designated Funds-Parks
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Revenues	<u>1,449,766</u>	<u>53,600.57</u>	<u>79,657.16</u>	<u>0.00</u>	<u>1,370,108.84</u>	<u>94.51</u>
TOTAL REVENUES	1,449,766	53,600.57	79,657.16	0.00	1,370,108.84	94.51
<u>EXPENDITURE SUMMARY</u>						
Parks Donations	<u>1,449,766</u>	<u>16,000.00</u>	<u>71,350.00</u>	<u>60,500.00</u>	<u>1,317,916.00</u>	<u>90.91</u>
TOTAL EXPENDITURES	1,449,766	16,000.00	71,350.00	60,500.00	1,317,916.00	90.91
REVENUE OVER/ (UNDER) EXPENDITURES	0	37,600.57	8,307.16 (	60,500.00)	52,192.84	0.00

20 -Designated Funds-Parks

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Revenues						
=====						
<u>Investment Earnings</u>						
20-00-78500 Interest Income	<u>19,766</u>	<u>2,600.57</u>	<u>12,757.16</u>	<u>0.00</u>	<u>7,008.84</u>	<u>35.46</u>
TOTAL Investment Earnings	19,766	2,600.57	12,757.16	0.00	7,008.84	35.46
<u>Miscellaneous Revenue</u>						
20-00-79520 Donations - Parks	<u>500,000</u>	<u>51,000.00</u>	<u>66,900.00</u>	<u>0.00</u>	<u>433,100.00</u>	<u>86.62</u>
TOTAL Miscellaneous Revenue	500,000	51,000.00	66,900.00	0.00	433,100.00	86.62
<u>Fund Balance Carryover</u>						
20-00-79820 Carryover - Parks	<u>630,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>630,000.00</u>	<u>100.00</u>
TOTAL Fund Balance Carryover	630,000	0.00	0.00	0.00	630,000.00	100.00
<u>Transfers</u>						
20-00-79920 Transfer In	<u>300,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300,000.00</u>	<u>100.00</u>
TOTAL Transfers	<u>300,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300,000.00</u>	<u>100.00</u>
TOTAL Revenues	1,449,766	53,600.57	79,657.16	0.00	1,370,108.84	94.51
TOTAL REVENUE	1,449,766	53,600.57	79,657.16	0.00	1,370,108.84	94.51

20 -Designated Funds-Parks

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Parks Donations						
=====						
<u>Material and Supplies</u>						
20-11-83900 Other Services & Charges	25,000	0.00	3,600.00	0.00	21,400.00	85.60
20-11-83975 Contingency	<u>41,918</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,918.00</u>	<u>100.00</u>
TOTAL Material and Supplies	66,918	0.00	3,600.00	0.00	63,318.00	94.62
<u>Capital Projects</u>						
20-11-88000 Capital Outlay	322,278	0.00	0.00	0.00	322,278.00	100.00
20-11-88600 Redbud Park	<u>1,060,570</u>	<u>16,000.00</u>	<u>67,750.00</u>	<u>60,500.00</u>	<u>932,320.00</u>	<u>87.91</u>
TOTAL Capital Projects	1,382,848	16,000.00	67,750.00	60,500.00	1,254,598.00	90.73
TOTAL Parks Donations	1,449,766	16,000.00	71,350.00	60,500.00	1,317,916.00	90.91
TOTAL EXPENDITURES	1,449,766	16,000.00	71,350.00	60,500.00	1,317,916.00	90.91
REVENUE OVER/ (UNDER) EXPENDITURES	0	37,600.57	8,307.16 (	60,500.00)	52,192.84	0.00

80 -General Obligation Bonds
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>						
Int Earned/Misc Receipts	<u>0</u>	<u>154,849.41</u>	<u>425,717.81</u>	<u>0.00</u>	(<u>425,717.81</u>)	<u>0.00</u>
TOTAL REVENUES	0	154,849.41	425,717.81	0.00	(425,717.81)	0.00
<u>EXPENDITURE SUMMARY</u>						
2020 GO Bond	0	0.00	9,783.37	0.00	(9,783.37)	0.00
2021 GO Bond	0	139,480.86	1,524,370.35	17,333.80	(1,541,704.15)	0.00
2022 GO Bond	0	112,969.63	280,930.28	1,079,091.84	(1,360,022.12)	0.00
2023 GO Bond	0	300,181.61	2,105,112.62	984,053.52	(3,089,166.14)	0.00
2024 GO Bond	<u>0</u>	<u>262,421.99</u>	<u>558,596.91</u>	<u>979,148.56</u>	(<u>1,537,745.47</u>)	<u>0.00</u>
TOTAL EXPENDITURES	0	815,054.09	4,478,793.53	3,059,627.72	(7,538,421.25)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	(660,204.68)	(4,053,075.72)	(3,059,627.72)	7,112,703.44	0.00

80 -General Obligation Bonds

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Int Earned/Misc Receipts						
=====						
Intergovernmental	_____	_____	_____	_____	_____	_____
Investment Earnings						
80-00-78525 Proceeds from Sale of Bonds	0	140,000.00	140,000.00	0.00	(140,000.00)	0.00
TOTAL Investment Earnings	0	140,000.00	140,000.00	0.00	(140,000.00)	0.00
Miscellaneous Revenue						
80-00-79091 Interest Income 2021 GO Bon	0	1,168.25	56,705.32	0.00	(56,705.32)	0.00
80-00-79092 Interest Income 2022 GO	0	3,442.56	47,969.36	0.00	(47,969.36)	0.00
80-00-79093 Interest Income 2023 GO Bon	0	5,578.42	101,939.19	0.00	(101,939.19)	0.00
80-00-79094 Interest Income 2024 GO Bon	0	4,562.62	79,006.38	0.00	(79,006.38)	0.00
80-00-79095 Interest Income 2025 GO Bon	0	97.56	97.56	0.00	(97.56)	0.00
TOTAL Miscellaneous Revenue	0	14,849.41	285,717.81	0.00	(285,717.81)	0.00
Fund Balance Carryover	=====	=====	=====	=====	=====	=====
TOTAL Int Earned/Misc Receipts	0	154,849.41	425,717.81	0.00	(425,717.81)	0.00
TOTAL REVENUE	0	154,849.41	425,717.81	0.00	(425,717.81)	0.00

80 -General Obligation Bonds

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
2012 GO Bond =====						
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____
Transfers Out	_____	_____	_____	_____	_____	_____
2015 GO Bond =====						
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____
Transfers Out	_____	_____	_____	_____	_____	_____
2016 GO Bond =====						
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____
Transfers Out	_____	_____	_____	_____	_____	_____
2017 GO Bond =====						
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____
Transfers Out	_____	_____	_____	_____	_____	_____
2018 GO Bond =====						
Other Services	_____	_____	_____	_____	_____	_____
Capital Projects	_____	_____	_____	_____	_____	_____

80 -General Obligation Bonds

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Transfers Out</u>						
2019 GO Bond =====						
<u>Other Services</u>						
<u>Capital Projects</u>						
<u>Transfers Out</u>						
2020 GO Bond =====						
<u>Other Services</u>						
<u>Capital Projects</u>						
80-90-98950 Traffic Controls	0	0.00	9,783.37	0.00	(9,783.37)	0.00
TOTAL Capital Projects	0	0.00	9,783.37	0.00	(9,783.37)	0.00
<u>Transfers Out</u>						
TOTAL 2020 GO Bond	0	0.00	9,783.37	0.00	(9,783.37)	0.00
2021 GO Bond =====						
<u>Other Services</u>						
80-91-85400 Bank Charges	0	123.85	649.39	0.00	(649.39)	0.00
TOTAL Other Services	0	123.85	649.39	0.00	(649.39)	0.00
<u>Capital Projects</u>						
80-91-98550 Water Projects	0	138,187.01	1,518,410.83	17,333.80	(1,535,744.63)	0.00
TOTAL Capital Projects	0	138,187.01	1,518,410.83	17,333.80	(1,535,744.63)	0.00
<u>Transfers Out</u>						
80-91-99800 Other Expense paid from int	0	1,170.00	5,310.13	0.00	(5,310.13)	0.00
TOTAL Transfers Out	0	1,170.00	5,310.13	0.00	(5,310.13)	0.00
TOTAL 2021 GO Bond	0	139,480.86	1,524,370.35	17,333.80	(1,541,704.15)	0.00

80 -General Obligation Bonds

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
2022 GO Bond						
=====						
<u>Other Services</u>						
80-92-85400 Bank Charges	0	214.07	1,264.19	0.00	(1,264.19)	0.00
TOTAL Other Services	0	214.07	1,264.19	0.00	(1,264.19)	0.00
<u>Capital Projects</u>						
80-92-97550 Paving Projects	0	0.00	11,032.28	0.00	(11,032.28)	0.00
80-92-98550 Water Projects	0	106,338.89	142,697.64	1,050,820.01	(1,193,517.65)	0.00
80-92-98750 Sanitary Sewer Projects	0	0.00	116,436.00	0.00	(116,436.00)	0.00
TOTAL Capital Projects	0	106,338.89	270,165.92	1,050,820.01	(1,320,985.93)	0.00
<u>Transfers Out</u>						
80-92-99450 Technology	0	6,416.67	6,666.67	13,616.83	(20,283.50)	0.00
80-92-99800 Expenses paid from Interest	0	0.00	2,833.50	14,655.00	(17,488.50)	0.00
TOTAL Transfers Out	0	6,416.67	9,500.17	28,271.83	(37,772.00)	0.00
TOTAL 2022 GO Bond	0	112,969.63	280,930.28	1,079,091.84	(1,360,022.12)	0.00
2023 GO Bond						
=====						
<u>Other Services</u>						
80-93-85400 Bank Charges	0	124.79	909.95	0.00	(909.95)	0.00
TOTAL Other Services	0	124.79	909.95	0.00	(909.95)	0.00
<u>Capital Projects</u>						
80-93-96550 Public Works Facility	0	0.00	7,539.27	0.00	(7,539.27)	0.00
80-93-97550 Paving Projects	0	300,056.82	2,033,997.52	783,119.62	(2,817,117.14)	0.00
80-93-98550 Water Projects	0	0.00	0.00	27,200.00	(27,200.00)	0.00
80-93-98950 Park Projects	0	0.00	0.00	91,569.00	(91,569.00)	0.00
TOTAL Capital Projects	0	300,056.82	2,041,536.79	901,888.62	(2,943,425.41)	0.00
<u>Transfers Out</u>						
80-93-99450 Technology Projects	0	0.00	7,548.00	65,584.52	(73,132.52)	0.00
80-93-99700 Fire Projects	0	0.00	55,117.88	16,580.38	(71,698.26)	0.00
TOTAL Transfers Out	0	0.00	62,665.88	82,164.90	(144,830.78)	0.00
TOTAL 2023 GO Bond	0	300,181.61	2,105,112.62	984,053.52	(3,089,166.14)	0.00
2024 GO Bond						
=====						
<u>Other Services</u>						
80-94-85400 Bank Charges	0	191.55	1,054.39	0.00	(1,054.39)	0.00
TOTAL Other Services	0	191.55	1,054.39	0.00	(1,054.39)	0.00

80 -General Obligation Bonds

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>Capital Projects</u>						
80-94-96700 Public Works Vehicles	0	172,344.78	277,921.69	122,095.00 (	400,016.69)	0.00
80-94-97550 PAVING PROJECTS	0	88,685.66	173,120.28	857,053.56 (	1,030,173.84)	0.00
80-94-98950 Park Projects	<u>0</u>	<u>1,200.00</u>	<u>77,992.46</u>	<u>0.00</u> (	<u>77,992.46</u>)	<u>0.00</u>
TOTAL Capital Projects	0	262,230.44	529,034.43	979,148.56 (	1,508,182.99)	0.00
<u>Transfers Out</u>						
80-94-99600 Police Projects	<u>0</u>	<u>0.00</u>	<u>28,508.09</u>	<u>0.00</u> (	<u>28,508.09</u>)	<u>0.00</u>
TOTAL Transfers Out	0	0.00	28,508.09	0.00 (	28,508.09)	0.00
TOTAL 2024 GO Bond	0	262,421.99	558,596.91	979,148.56 (	1,537,745.47)	0.00
2025 GO Bond						
=====						
<u>Other Services</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	0	815,054.09	4,478,793.53	3,059,627.72 (	7,538,421.25)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	660,204.68)	(4,053,075.72)	(3,059,627.72)	7,112,703.44	0.00

CITY OF NICHOLS HILLS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2024

99 -Pooled Cash
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
<u>REVENUE SUMMARY</u>					

CITY OF NICHOLS HILLS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2024

99 -Pooled Cash

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING

AS OF: 11/30/24

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AS OF: 11/30/2024

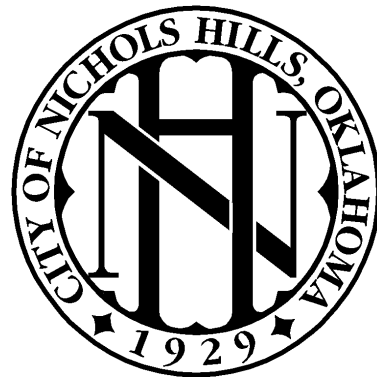
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Information Systems

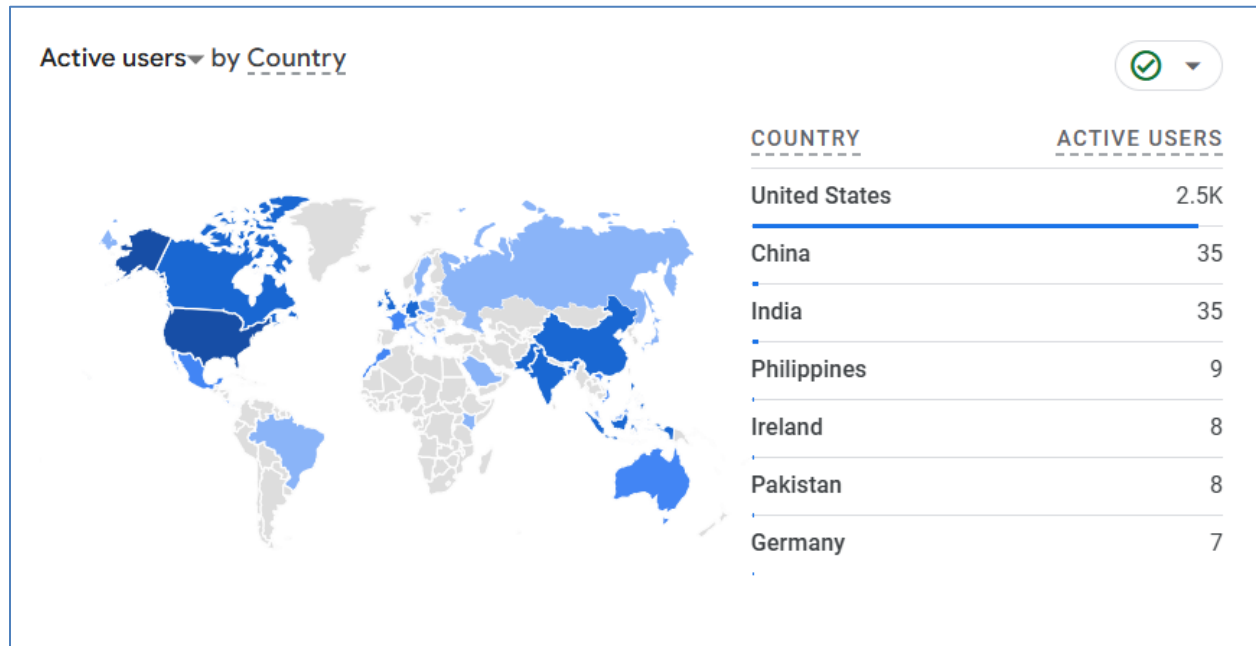
City of Nichols Hills



Monthly Report – November 2024

Website Statistics:

Google Analytics provided us with some statistical information on our website. During the month of November, over 2,500 individuals browsed the City's new website.



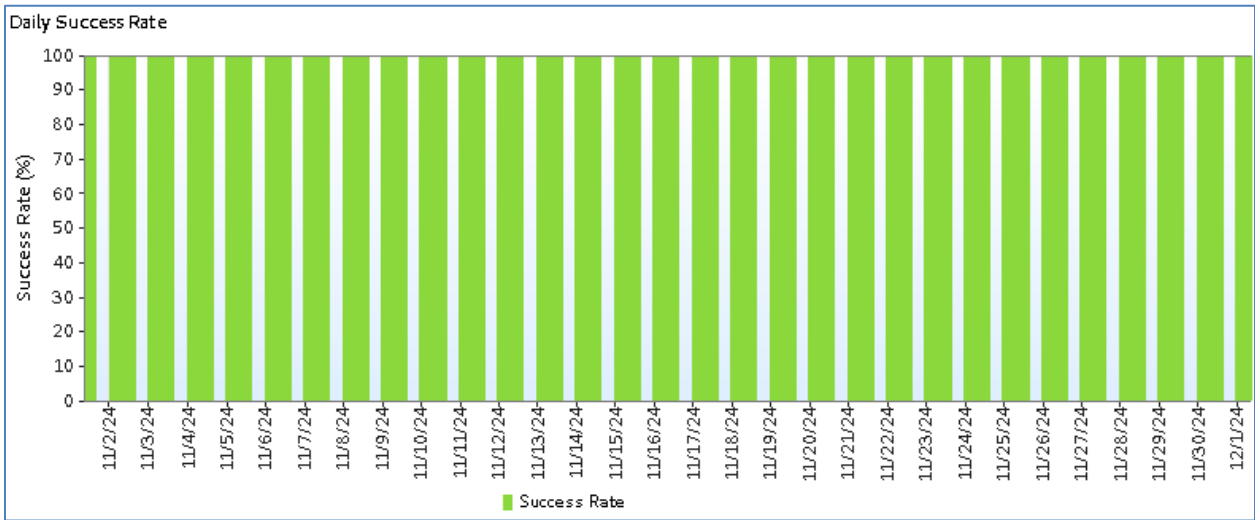
Total	7,726 100% of total	2,619 100% of total	2.95 Avg 0%	51s Avg 0%
1 Nichols Hills, OK Official Website	2,288	1,282	1.78	19s
2 Calendar • Halloween Trick or Treat Night!	864	598	1.44	13s
3 Building Inspections & Code Enforcement Nichols Hills, OK	328	221	1.48	33s
4 Search • Nichols Hills, OK • CivicEngage	320	122	2.62	29s
5 Agendas & Minutes Nichols Hills, OK	227	116	1.96	51s
6 Notify Me • Nichols Hills, OK • CivicEngage	203	101	2.01	1m 03s
7 Jobs • Nichols Hills, OK • CivicEngage	153	103	1.49	17s
8 Staff Directory • Nichols Hills, OK • CivicEngage	151	81	1.86	31s
9 My Account • Nichols Hills, OK • CivicEngage	148	92	1.61	18s
10 Alert Center • Paving Improvements - PC-2302	116	116	1.00	13s



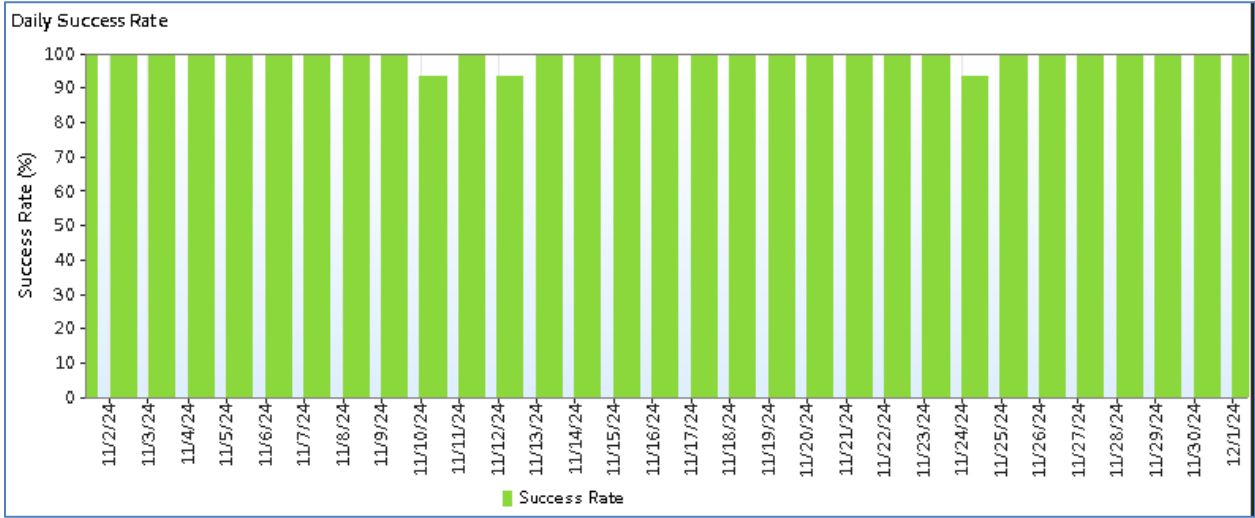
Backup Report

All City backup devices and services are healthy and running viable backup jobs to date.

City Hall



Public Works





Monthly Report – November 2024

Email Status Reports:

November Statistics: 47,446 emails received. Legitimate: 20,573. Spam: 26,814. Viruses: 59.

Hovering over the Hyperlinks in an email can reveal where the web address is taking you. If it looks malicious, it probably is. Stop, look, and think before you click that malicious link!

Mail Category by Month			
Month	Categories	Mail Filtering Events	% of Subtotal
Nov	Not Spam	20573	43.36%
	Spam	26814	56.51%
	Virus	59	0.12%
Subtotal (3)		47446	100.00%
Total		47446	100%

Non-Spam Classifier by Month			
Month	Classified By	Mail Filtering Events	% of Subtotal
Nov	Access Control-Safe-Relay	3030	14.73%
	Domain Safe	533	2.59%
	FortiGuard AntiSpam-Safe	7	0.03%
	Not Spam	9139	44.42%
	System Safe	5826	28.32%
	User Safe	2038	9.91%
Subtotal (6)		20573	100.00%
Total		20573	100%



Monthly Report – November 2024

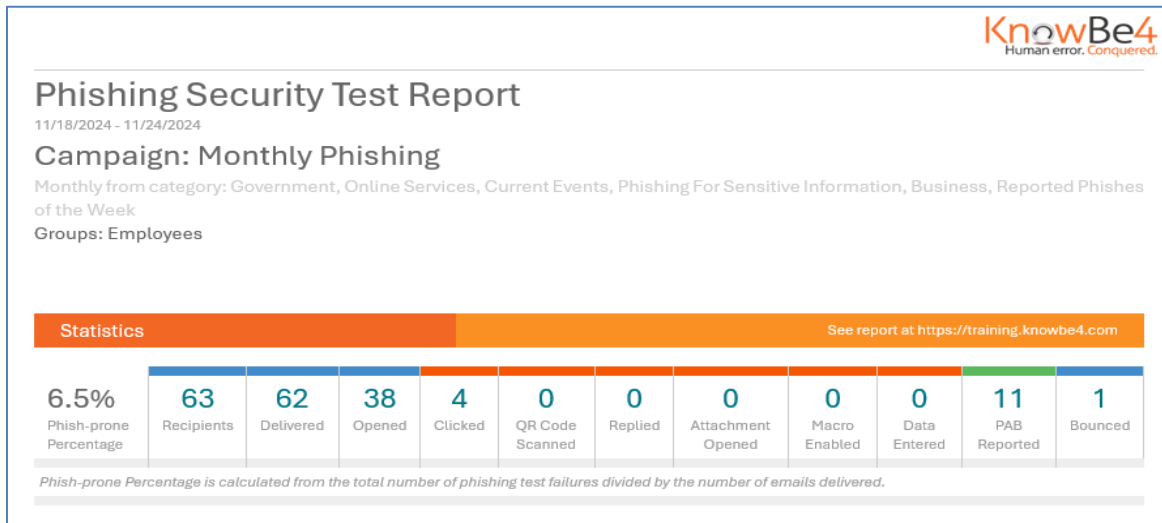
Spam Classifier by Month			
Month	Classified By	Mail Filtering Events	% of Subtotal
Nov	Access Control-Relay Denied	187	0.70%
	Attachment Filter	6	0.02%
	Banned Word	5	0.02%
	Bayesian	126	0.47%
	Behavior Analysis	60	0.22%
	Bounce Verification	15	0.06%
	DMARC Failure	16	0.06%
	DNSBL	269	1.00%
	Domain Block	483	1.80%
	AntiSpam	509	1.90%
	AntiSpam-IP	13315	49.66%
	WebFilter	1726	6.44%
	Heuristic	11	0.04%
	Recipient Verification	976	3.64%
	SMTP Auth Failure	7703	28.73%
	SPF Failure	5	0.02%
	SURBL	65	0.24%
	Sender Reputation	215	0.80%
	Session Limit	524	1.95%
	System Block	524	1.95%
	User Block	74	0.28%
Subtotal (21)		26814	100.00%
Total		26814	100%



Monthly Report – November 2024

Email Phishing Tests:

We conducted a monthly employee email phishing test. This month's phishing test tricked four employees into clicking on a test email. Although our numbers are still low, we will continue to educate employees to be vigilant about security.



General Activities:

1. Created phishing campaign for city employees.
2. Removed Dispatch employee who has resigned from all city services and physical access to the building.
3. Configured training room computer for a Building Inspector to take a test.
4. Reset the voicemail box for the City Manager.
5. Updated the agent for cloud backup services.
6. Reconfigured workstation backup imaging software.
7. Removed Public Works employee who has resigned from all city services and physical access to the buildings.
8. Posted water leak notification message for Public Works on city website and city app.
9. Worked with support partner to determine what phone information they would need to prepare a quote for the city.
10. The IS technician worked with several support vendors to acquire quotes for new workstations for Police and Fire departments.
11. Replaced Wi-Fi router in patrol unit 42 for Police Department.
12. Configured new settings for content that displays on Lobby display.



Monthly Report – November 2024

13. IS technician worked with a support partner to upgrade the document imaging server software.
14. Posted job flyer for the Building Inspections department on the city's Facebook page.
15. Exported pre-meeting video for the Building Inspections department.
16. Broadcast and recorded the City Council Meeting and uploaded to the On-Demand service.
17. Purchased equipment for the Public Works department to display content in their lobby.
18. Deployed critical updates to all city workstations and servers.
19. Configured additional settings in the endpoint protection database.
20. IS technician installed and configured new connection settings for Dispatch department.
21. Assisted the permit clerk with a printing issue in the document imaging software.
22. We updated the agent on all workstations using document imaging software.
23. Checked with support partner to ensure the police server was updated on its patching.
24. Contacted support partner on costs for migrations for current city software services.
25. The IS technician consumes an incredible amount of caffeine every day.
26. Add bad actors to all city block lists.
27. Attended meeting with mass notification vendor.
28. Replaced the lab computer with a new one at Public Works.
29. Recorded and broadcast the Building Commission meeting and uploaded to the On-Demand service.
30. Replaced the ink cartridge in Lindy's printer.
31. Broadcast and recorded the Board of Adjustment meeting and uploaded to the On-Demand service.
32. Meet with a support partner at Public Works to discuss running a new antenna on the water tower.
33. Upgraded the firmware on all city temperature monitors.
34. The information systems technician is working with a support partner to build a new form center webpage for the city website.

November 30th, 2024

Honorable Mayor and City Council
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, Oklahoma 73116

RE: Monthly Engineer's Report

Dear Mayor and City Council:

Following is the Engineer's Report for the December 10th, 2024 Council Meeting.

2021 G.O. Bond Issue:

- **Arsenic Removal Water Treatment Plant (WC-2101)**

Contractor:	Landmark Const. LLC	Original Contract Amount:	\$3,498,000.00
Start Date:	March 25 th , 2024	Amended Contract Amount:	\$3,518,673.00
Award Date:	February 13 th , 2024	Claims to Date Less Ret.:	\$2,592,507.99
Project Duration:	180 Calendar Days	Amount Remaining:	\$1,182,309.64
Days Used:	179	Percent Complete:	80%

2022/2023 G.O. Bond Issue:

- **Water Well #13 Re-Drill (WW-2201)**

On Agenda for Award/Rejection

2024 G.O. Bond Issue:

- **Paving Improvements to the 6600, 6700, & 6800 Blocks of East Grand Blvd. (PC-2401)**

Contractor:	CGC LLC	Original Contract Amount:	\$1,292,142.00
Start Date:	August 19 th , 2024	Amended Contract Amount:	\$ -
Award Date:	July 9 th , 2024	Claims to Date Less Ret.:	\$660,305.19
Project Duration:	150 Calendar Days	Amount Remaining:	\$897,620.13
Days Used:	71	Percent Complete:	50%

- **Paving Improvements to the 1200 Block of Larchmont Lane (PC-2402)**

Contractor:	SAC Services, LLC	Original Contract Amount:	\$729,849.00
Start Date:	November 12 th , 2024	Amended Contract Amount:	\$ -
Award Date:	September 10 th , 2024	Claims to Date Less Ret.:	\$ -
Project Duration:	120 Calendar Days	Amount Remaining:	\$729,849.00
Days Used:	13	Percent Complete:	0%

- **Paving Improvements to the 1400 & 1500 Blocks of Camden Way (PC-2403)**
On Agenda for Permission to Advertise
- **Paving Improvements to the 1600 & 1700 Blocks of Elmhurst Avenue (PC-2404)**
Design Underway

Other Projects:

- **None**

Sincerely,

Smith Roberts Baldischwiler, LLC



Grady J. Wade, P.E.
City Engineer

GJW
Cc: File 117564

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	OKLAHOMA UNIFORM BUILDING CO	00-32600	Uniform Building Cod	PERMIT FEES NOV 2024	160.00
				TOTAL:	160.00
Administration	VISA	02-84300	Training & Membershi	2025 CMAO WINTER CONF	350.00
		02-84300	Training & Membershi	WALL STREET JOURNAL	8.00
	PETTY CASH	02-84300	Training & Membershi	NOVEMBER 2024 RECEIPTS	73.07
	AT&T 831-001-0000 521	02-84700	Telephone	MONTHLY CHARGES	90.99
	OMAG	02-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	762.26
				TOTAL:	1,284.32
City Attorney	WILLIAMS BOX FORSHEE & BULLA	04-87100	Legal Services	LEGAL SERVICES	11,725.70
				TOTAL:	11,725.70
Municipal Court	AT&T 831-001-0000 521	05-84700	Telephone	MONTHLY CHARGES	90.99
	MULTILINGUAL COMMUNICATION S	05-86050	Consulting	INTERPRETATOR FOR COURT	77.06
	OMAG	05-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	190.56
				TOTAL:	358.61
Police Department	CASEY NIX	06-84950	EV Charging	HOME CHARGING NOV 24	26.00
	SHEPHERD AUTOMOTIVE LLC	06-84100	Vehicle Maintenance	OIL CHANGES	70.57
		06-84100	Vehicle Maintenance	OIL CHANGES	70.57
		06-84100	Vehicle Maintenance	OIL CHANGES	25.66
	PRECISION DELTA CORP	06-84300	Training & Membershi	TRAINING AND DUTY AMMO	2,706.60
	VISA	06-84000	Equipment Maintenanc	RIFLE REPAIRS	37.00
		06-83000	Material & Supplies	TURNPIKE FEE	1.35
	TRANSUNION RISK AND ALTERNAT	06-83000	Material & Supplies	ACCESS TO SEARCH DATABASE	100.00
	METRO FORD OF OKC	06-84100	Vehicle Maintenance		1,479.76
	VISA	06-83000	Material & Supplies		22.99
	ASPEN BUILDING SERVICES OF O	06-85000	Janitorial Services	CLEANING SERVICES	1,300.00
	ImageNet Consulting, LLC	06-83000	Material & Supplies	PRINTING FEES	260.52
	AT&T 287288038708	06-84700	Telephone	FIRST NET POLICE	881.85
	AT&T 831-001-0000 521	06-84700	Telephone	MONTHLY CHARGES	363.95
	OG&E	06-84950	EV Charging	MONTHLY CHARGES	169.48
	OMAG	06-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	4,573.54
	ONG	06-84800	Utilities	MONTHLY CHARGES	59.15
	OREILLY AUTOMOTIVE STORES IN	06-84100	Vehicle Maintenance	HEAD LIGHT	7.99
				TOTAL:	12,156.98
Fire Department	T & W TIRE	07-84100	Vehicle Maintenance	T-31 TIRE REPAIR	184.78
	TESCORP	07-84000	Equipment Maintenanc	SCBA COMPRESSOR SCREEN	3,157.90
	VALVOLINE OIL CHANGE	07-84100	Vehicle Maintenance	OIL CHANGE	114.72
	WAL-MART #9502	07-83000	Material & Supplies	SUPPLIES	300.15
	EMSA	07-85200	EMSA Subsidy	NOVEMBER 2025 SUBSIDY	2,623.29
	VISA	07-83000	Material & Supplies	STATION SUPPLIES	62.00
		07-83000	Material & Supplies	STATION SUPPLIES	43.49
		07-83000	Material & Supplies	PIKEPASS	40.00
		07-83000	Material & Supplies	IPAD MOUNT FOR TRUCK	49.95
		07-84300	Training & Membershi	VISA	14.95-
	ImageNet Consulting, LLC	07-84000	Equipment Maintenanc	FD COPY MACHINE	11.42
	JOE GODDARD ENTERPRISED LLC	07-84000	Equipment Maintenanc	OWS INSPECTION	275.00
	AT&T 287288038669	07-84700	Telephone	FIRST NET FIRE	184.80
	PETTY CASH	07-84000	Equipment Maintenanc	NOVEMBER 2024 RECEIPTS	10.20
	AT&T 831-001-0000 521	07-84700	Telephone	MONTHLY CHARGES	181.98
	ALPHA ONE FIRETRUCKS LLC	07-84100	Vehicle Maintenance	E-33 REPAIR WORK	942.62

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	MUNICIPAL EMERGENCY SERVICES	07-84000	Equipment Maintenance	HURST EXT TOOLS SERVICE	1,140.00
	VISA	07-84100	Vehicle Maintenance	T31 TAG	75.16
	FIRE SMART PROMOTIONS	07-84500	Fire Department Publ	PUB ED SUPPLIES	481.00
	OG&E	07-84800	Utilities	MONTHLY CHARGES	53.89
	OMAG	07-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	2,858.46
	ONG	07-84800	Utilities	MONTHLY CHARGES	59.15
	OREILLY AUTOMOTIVE STORES IN	07-84100	Vehicle Maintenance	BP32 REPAIR	75.52
	OKLAHOMA STATE UNIVERSITY -	07-84300	Training & Membershi	FO III REGISTRATION	550.00
		07-84300	Training & Membershi	OK EFO REGISTRATION	1,800.00
				TOTAL:	15,260.53
City Engineer	SMITH ROBERTS BALDISCHWILER	08-86075	Engineering Fees	MONTHLY ENGINEERING	11,305.00
				TOTAL:	11,305.00
Street Department	T & W TIRE	09-84000	Equipment Maintenance	EQUIPMENT MAINTENANCE	404.00
	TRAVIS VOICE & DATA	09-84700	Telephone	MONTHLY CHARGES	25.99
	WAL-MART #9502	09-83000	Material & Supplies	WATER	48.11
	WESTLAKE HARDWARE	09-83000	Material & Supplies	SUPPLIES	73.98
		09-83000	Material & Supplies	SUPPLIES	11.97
	NORTHERN SAFETY & INDUSTRIAL	09-83500	Safety Supplies	SAFETY SUPPLIES	232.31
	US FLEET TRACKING	09-84100	Vehicle Maintenance	PUBLIC WORKS GPS	149.75
	CINTAS CORP. #064	09-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	479.21
	PETTY CASH	09-84100	Vehicle Maintenance	NOVEMBER 2024 RECEIPTS	47.00
	TOTAL EQUIPMENT & RENTAL OF	09-84000	Equipment Maintenance	BOBCAT	302.39
	VISA	09-84100	Vehicle Maintenance	DECAL	170.00
	GELLCO CLOTHING & SHOES INC	09-83500	Safety Supplies	BOOTS	150.00
	OG&E	09-84800	Utilities	MONTHLY CHARGES	64.76
		09-85500	Street Lighting	MONTHLY CHARGES	7,998.87
		09-85500	Street Lighting	MONTHLY CHARGES	30.58
		09-85500	Street Lighting	MONTHLY CHARGES	32.55
		09-85500	Street Lighting	MONTHLY CHARGES	31.32
		09-85500	Street Lighting	MONTHLY CHARGES	30.10
		09-85500	Street Lighting	MONTHLY CHARGES	29.60
		09-85500	Street Lighting	MONTHLY CHARGES	29.96
		09-85500	Street Lighting	MONTHLY CHARGES	29.72
	OMAG	09-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	762.26
	ONG	09-84800	Utilities	MONTHLY CHARGES	32.68
				TOTAL:	11,167.11
Sanitation	CITY OF MIDWEST CITY	10-85800	Landfill Disposal	HAZARDOUS WASTE OCT 2024	515.00
	NORTHERN SAFETY & INDUSTRIAL	10-83500	Safety Supplies	SAFETY SUPPLIES	407.30
	US FLEET TRACKING	10-84100	Vehicle Maintenance	PUBLIC WORKS GPS	89.95
	GOODYEAR TIRE & RUBBER COMPA	10-84100	Vehicle Maintenance	TIRE	295.25
	CINTAS CORP. #064	10-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	797.19
	WEX BANK	10-84900	Fuel	CNG FUEL	105.28
		10-84900	Fuel	CNG FUEL	69.10
		10-84900	Fuel	FUEL	75.62
		10-84900	Fuel	FUEL	64.21
		10-84900	Fuel	FUEL	97.57
		10-84900	Fuel	FUEL	100.28
		10-84900	Fuel	CNG	116.63
		10-84900	Fuel	CNG	101.92
		10-84900	Fuel	FINANCE CHARGES	242.76
		10-84900	Fuel	CNG	96.33

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		10-84900	Fuel	CNG FUEL	102.32
		10-84900	Fuel	CNG FUEL	80.21
		10-84900	Fuel	CNG FUEL	76.99
	GELCO CLOTHING & SHOES INC	10-83500	Safety Supplies	BOOTS	116.95
		10-83500	Safety Supplies	BOOTS	150.00
	REPUBLIC SERVICES	10-85800	Landfill Disposal	NOVEMBER 2024 COM GARB	75.72
		10-85825	Commercial Garbage D	NOVEMBER 2024 COM GARB	10,770.45
	SOUTHEAST LANDFILL - 4061	10-85800	Landfill Disposal	NOVEMBER 2024	2,750.60
	OG&E	10-84800	Utilities	MONTHLY CHARGES	64.76
	OMAG	10-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	1,905.64
	ONG	10-84800	Utilities	MONTHLY CHARGES	32.68
			TOTAL:		19,300.71
Parks Department	TOTAL ENVIRONMENTAL INC	11-85700	Parks Maintenance	WOODS PARK TREE REMOVAL	2,254.90
	DAVIS SUPPLY	11-85700	Parks Maintenance	WALTER	43.42
	IRRIGATION STATION	11-85700	Parks Maintenance	PARK PARTS	163.50
	NORTHWEST LAWN MAINTENANCE I	11-85900	Park Maintenance Con	PARK MAINTENANCE	17,621.00
		11-85700	Parks Maintenance	PLANTING	816.00
	OG&E	11-84800	Utilities	MONTHLY CHARGES	104.73
			TOTAL:		21,003.55
Public Works Admin	SUMMIT BUSINESS SYSTEM INC	12-84000	Equipment Maintenanc	SERVICE	331.13
	TRAVIS VOICE & DATA	12-84700	Telephone	MONTHLY CHARGES	69.32
	WALKER STAMP & SEAL CO	12-84300	Training & Membershi	MEMBERSHIP	95.00
	RAM PRODUCTS INC	12-84000	Equipment Maintenanc	EQUIPMENT MAINTENANCE	234.21
	TERMINIX PROCESSING CENTER	12-84200	Building Maintenance	INVOICES	90.00
		12-84200	Building Maintenance	INVOICES	54.00
	ASPEN BUILDING SERVICES OF O	12-85000	Janitorial Services	CLEANING SERVICES	800.00
	WESTERN STATES FIRE PROT. DB	12-84200	Building Maintenance	FIRE SYSTEM	977.48
	JACK PRATT SIGNS	12-83700	Misc. Supplies	DATE PRINT	64.58
	AT&T 831-001-0000 521	12-84700	Telephone	MONTHLY CHARGES	45.50
	VISA	12-84300	Training & Membershi	ADOBE	19.99
	DENNIS ALBERT	12-84950	EV Charging	HOME CHARGING NOV 2024	26.00
	ID SPECIALISTS INC	12-83000	Material & Supplies	ID CARDS	24.50
	OFFICE DEPOT 35315277	12-83200	Office Supplies	HP INK	304.38
		12-83200	Office Supplies	OFFICE SUPPLIES	224.79
	OG&E	12-84800	Utilities	MONTHLY CHARGES	64.76
	OMAG	12-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	381.13
	ONG	12-84800	Utilities	MONTHLY CHARGES	32.68
			TOTAL:		3,839.45
General Government	SUMMIT BUSINESS SYSTEM INC	13-83000	Material & Supplies	MAINTENANCE CONTRACT	617.95
	RITE WAY SHREDDING	13-87000	Misc. Expenses	SHREDDING NOV 2024	86.50
	VISA	13-83000	Material & Supplies	AMAZON	84.95
		13-83000	Material & Supplies	AMAZON	87.80
		13-83000	Material & Supplies	AMAZON	87.80
		13-83000	Material & Supplies	AMAZON	296.88
		13-83000	Material & Supplies	AMAZON	92.63
		13-83000	Material & Supplies	AMAZON	166.82
		13-87000	Misc. Expenses	RUNNING WILD CATERING	1,411.00
		13-83000	Material & Supplies	TABLES & CHAIRS	444.77
		13-83000	Material & Supplies	CHRISTMAS DECOR	43.19
		13-83000	Material & Supplies	CHRISTMAS DECOR	44.98
		13-83000	Material & Supplies	ENTERED INVOICE 2 TIMES	87.80-

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		13-87000	Misc. Expenses	VISA	0.01-
	TERMINIX PROCESSING CENTER	13-84200	Building Maintenance	PEST CONTROL 1844 WESTMIN	149.00
	ASPEN BUILDING SERVICES OF O	13-85000	Janitorial Services	CLEANING SERVICES	1,400.00
	VISA	13-83000	Material & Supplies	BIRTHDAY COOKIES	30.42
	OCD SPECIALISTS LLC	13-87000	Misc. Expenses	DISINFECTANT	1,360.00
	AT&T 831-001-0000 521	13-84700	Telephone	MONTHLY CHARGES	45.50
	FINLEY & COOK CERTIFIED PUBL	13-86400	Auditing Fees	FINANCIAL AUDIT 06/30/24	7,500.00
	QUADIENT FINANCE USA INC	13-86900	Postage	POSTAGE	500.00
	JORDAN MICHAEL WINN	13-87000	Misc. Expenses	NEW CITY FLAG DESIGN	10,000.00
	CYCLOMEDIA TECHNOLOGY INC	13-87000	Misc. Expenses	STREET LIDAR	1,900.00
	OKLAHOMA COUNTY CLERK	13-86800	Reassessment Fees	2024-25 REVALUATION	34,893.36
	CRAWFORD & ASSOCIATES PC	13-86400	Auditing Fees	PROFESSIONAL SERVICES	720.00
	DAVID STOOPS ELECTRIC	13-84200	Building Maintenance	MOVED SWITCH AT CITY HALL	604.86
	EUREKA WATER CO	13-83000	Material & Supplies	TANK RENTAL	22.49
		13-83000	Material & Supplies	5 GAL WATER	108.00
	FRIDAY	13-86300	Publications	NOTICES AND PUBLICATIONS	123.60
		13-86300	Publications	NOTICES AND PUBLICATIONS	121.55
		13-86300	Publications	NOTICES AND PUBLICATIONS	1,366.50
	JOURNAL RECORD PUBLISHING CO	13-86300	Publications	NOTICES AND PUBLICATIONS	37.65
		13-86300	Publications	NOTICES AND PUBLICATIONS	74.25
		13-86300	Publications	NOTICES AND PUBLICATIONS	101.85
		13-86300	Publications	NOTICES AND PUBLICATIONS	67.80
		13-86300	Publications	NOTICES AND PUBLICATIONS	75.69
		13-86300	Publications	NOTICES AND PUBLICATIONS	77.72
	MOLLMANS WATER CULLIGAN OKC	13-84200	Building Maintenance	S-40 LB SOLAR SALT	40.00
	QUADIENT INC	13-84600	Lease/Rental	POSTAGE METER RENTAL	150.00
	OG&E	13-84800	Utilities	MONTHLY CHARGES	28.63
		13-84800	Utilities	MONTHLY CHARGES	2,271.25
	OMAG	13-86100	Liability Insurance/	GEN LIAB 3RD INST 24-25	26,681.50
		13-86100	Liability Insurance/	PROPERTY 3RD INSTALL	23,448.00
	ONG	13-84800	Utilities	MONTHLY CHARGES	49.86
		13-84800	Utilities	MONTHLY CHARGES	59.15
			TOTAL:		117,386.09
Code Department	TRAVIS VOICE & DATA	14-84700	Telephone	MONTHLY CHARGES	51.99
	VALVOLINE OIL CHANGE	14-84100	Vehicle Maintenance	OIL CHANGE	86.69
	NORTHERN SAFETY & INDUSTRIAL	14-83500	Safety Supplies	SAFETY SUPPLIES	72.25
	US FLEET TRACKING	14-84100	Vehicle Maintenance	PUBLIC WORKS GPS	149.75
	VISA	14-84300	Training & Membershi	NFPA LINK 5 USERS	557.99
	CINTAS CORP. #064	14-81100	Uniform Rental	PUBLIC WORKS UNIFORMS	509.41
	ANIMAL WELFARE DIVISION	14-85300	Animal Welfare	ANIMAL SHELTER	185.00
	AT&T 287307218639	14-84700	Telephone	FIRST NET PUBLIC WORKS	93.62
	VISA	14-84300	Training & Membershi	ICC	305.00
		14-84300	Training & Membershi	BOOKS	220.00
		14-84300	Training & Membershi	AMAZON	127.90
		14-83500	Safety Supplies	HOME DEPOT	9.45
	T-MOBILE USA INC	14-84100	Vehicle Maintenance	TRACKER GPS	14.00
	INTERSTATE BATTERY SUPPLY	14-84100	Vehicle Maintenance	CODE	152.95
	TYLER TECHNOLOGIES INC	14-84300	Training & Membershi	CODE MODULE TRAINING	640.00
	OG&E	14-84800	Utilities	MONTHLY CHARGES	64.76
	OMAG	14-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	1,143.39
	ONG	14-84800	Utilities	MONTHLY CHARGES	32.68
			TOTAL:		4,416.83

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
Risk Manager	WAL-MART #9502 VISA	15-84300	Training & Membershi	SAFETY MEETING	15.09
		15-83000	Material & Supplies	LL BEAN	817.33
		15-83000	Material & Supplies	AMAZON	451.00
		15-83000	Material & Supplies	AMAZON	509.91
		15-83000	Material & Supplies	CARHARTT	656.33
		15-83000	Material & Supplies	DICKS SPORTING GOODS	305.87
		15-83000	Material & Supplies	AMAZON	66.19
		15-83000	Material & Supplies	AMAZON	15.98
		15-83000	Material & Supplies	AMAZON	79.99
		15-83000	Material & Supplies	LLBEAN BUSINESS	366.35
		15-83000	Material & Supplies	CARHARTT	303.71
		15-83000	Material & Supplies	CARHARTT	249.71
		15-83000	Material & Supplies	CREDIT FOR TAXES CHARGED	23.78-
		15-83000	Material & Supplies	CREDIT FOR TAXES CHARGED	19.57-
		15-83000	Material & Supplies	AMAZON	183.91
		15-83000	Material & Supplies	AMAZON	90.84
		15-83000	Material & Supplies	CREDIT FOR NO LOGO APPLIED	101.70-
		15-83000	Material & Supplies	AMAZON	380.30
		15-84300	Training & Membershi	OTA-PLATE PAY	21.30
		15-83000	Material & Supplies	SAFETY AWARD	48.88
		15-83000	Material & Supplies	CREDIT FOR TAXES CHARGED	51.41-
	BFAC.COM	15-84850	Wellness Program	WELLNESS APP	4,999.75
	AT&T 831-001-0000 521	15-84700	Telephone	MONTHLY CHARGES	45.50
	OMAG	15-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	190.56
				TOTAL:	9,602.04
Information Systems Mg	ABM AUTOMATION	16-84000	Equipment Maintenanc	SOFTWARE UPGRADE	179.00
	COX COMMUNICATIONS	16-84600	Lease/Rental	PUBLIC WORKS INTERNET	267.00
		16-84600	Lease/Rental	CITY HALL INTERNET	1,146.99
	VISA	16-84000	Equipment Maintenanc	AMAZON PURCHASE	13.99
		16-84000	Equipment Maintenanc	TV DISPLAY FOR PUBLIC WOR	108.89
		16-84000	Equipment Maintenanc	TV DISPLAY FOR PUBLIC WOR	329.99
		16-83000	Material Supplies	OFFICE SUPPLIES FOR IT	117.98
		16-83000	Material Supplies	OFFICE SUPPLIES FOR IT	227.69
		16-83000	Material Supplies	OFFICE SUPPLIES FOR IT	28.61
		16-84000	Equipment Maintenanc	AMAZON PURCHASE FOR PW	218.99
		16-83000	Material Supplies	PRINTER INK AND CABLES	17.45
		16-83000	Material Supplies	PRINTER INK AND CABLES	127.19
		16-84000	Equipment Maintenanc	KEYBOARD FOR IT	199.99
		16-84000	Equipment Maintenanc	AMAZON PURCHASE FOR PW	175.98
		16-83000	Material Supplies	VISA	35.87-
	AT&T 831-001-0000 521	16-84700	Telephone	MONTHLY CHARGES	45.50
	OMAG	16-80600	Worker's Comp	WORKERS COMP 3 INST 24-25	381.13
				TOTAL:	3,550.50

FUND: Designated Funds-Pol

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
Police Department	VISA	06-83000	Material & Supplies	MCGINLEY SON GIFT	35.25
				TOTAL:	35.25

FUND: Municipal Authority

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	MISC VENDOR	PERDUE, STEV 00-34150	Utility Refunds	01-00024-29	208.70
		DUNNING, ISA 00-34150	Utility Refunds	01-00029-22	141.03
		FRYER, MORGA 00-34150	Utility Refunds	02-00002-11	136.36
		FERN, MICHAEL 00-34150	Utility Refunds	02-00691-09	214.90
		HARRISON, MA 00-34150	Utility Refunds	02-00829-12	219.29
				TOTAL:	920.28
Municipal Authority	MISC VENDOR	KRONE CONSTR 12-83700	Misc Supplies	KRONE CONSTRUCTION INC:	485.82
		TRAVIS VOICE & DATA 12-84700	Telephone	MONTHLY CHARGES	25.99
		CITY OF THE VILLAGE 12-87700	OKC Sewer Charges	SEWER CHARGES	536.00
		WAL-MART #9502 12-83000	Materials & Supplies	WATER	48.11
		TPSI 12-84950	Printing & Processin	UTILITY LATE NOTICES	100.98
			Printing & Processin	UTILITY INVOICES NOV 24	1,253.04
		ACCURATE ENVIRONMENT 12-84550	Water Quality Testin	WATER QUALITY	120.00
		NORTHERN SAFETY & INDUSTRIAL 12-83500	Safety Supplies	SAFETY SUPPLIES	232.31
			Safety Supplies	SAFETY SUPPLIES	50.00
		UTILITY TECHNOLOGY SERVICES 12-84650	Lease Agreements	ANNUAL HOST FEE	26,860.00
		US FLEET TRACKING 12-84100	Vehicle Maintenance	PUBLIC WORKS GPS	269.45
		CINTAS CORP. #064 12-81100	Uniform Rental	PUBLIC WORKS UNIFORMS	702.09
		CITY OF OKLAHOMA CITY 12-87700	OKC Sewer Charges	MONTHLY CHARGES	70,335.58
		PETTY CASH 12-83000	Materials & Supplies	NOVEMBER 2024 RECEIPTS	7.05
		CARTER CHEVROLET AGENCY LLC 12-84000	Equipment Maintenanc	VEHICLE MAINTENANCE	155.00
		FINLEY & COOK CERTIFIED PUBL 12-86400	Auditing Fees	FINANCIAL AUDIT 06/30/24	7,500.00
		AT&T 287307218639 12-84700	Telephone	FIRST NET PUBLIC WORKS	1,167.16
		MADISON TURF FARMS LLC 12-83000	Materials & Supplies	SOD	158.00
			Materials & Supplies	SOD	34.00
		VISA 12-84100	Vehicle Maintenance	DECAL	170.00
			Materials & Supplies	AIRPORT WINDSOCK	35.27
			Training & Membershi	VISA	130.00-
		T-MOBILE USA INC 12-84100	Vehicle Maintenance	TRACKER GPS	28.00
		CRAWFORD & ASSOCIATES PC 12-86400	Auditing Fees	PROFESSIONAL SERVICES	720.00
		GELLCO CLOTHING & SHOES INC 12-83500	Safety Supplies	BOOTS	150.00
		HOME DEPOT 12-83000	Materials & Supplies	SUPPLIES	231.04
			Materials & Supplies	SUPPLIES	281.62
		SAINTS OCCUPATIONAL HEALTH 12-81200	Medical Exams	DRUG SCREENS	48.00
		OG&E 12-84800	Utilities	MONTHLY CHARGES	64.76
			Utilities	MONTHLY CHARGES	4,000.98
			Utilities	MONTHLY CHARGES	1,616.39
			Utilities	MONTHLY CHARGES	1,575.02
			Utilities	MONTHLY CHARGES	198.76
			Utilities	MONTHLY CHARGES	13,615.15
			Utilities	MONTHLY CHARGES	602.83
		OK CONTRACTORS SUPPLY 12-83000	Materials & Supplies		1,015.00
			Materials & Supplies		29.25
		OMAG 12-80600	Workers Comp	WORKERS COMP 3 INST 24-25	1,715.08
		ONG 12-84800	Utilities	MONTHLY CHARGES	162.28
			Utilities	MONTHLY CHARGES	174.54
			Utilities	MONTHLY CHARGES	45.60
			Utilities	MONTHLY CHARGES	174.54
			Utilities	MONTHLY CHARGES	32.68
		OREILLY AUTOMOTIVE STORES IN 12-83000	Materials & Supplies	NHMA SUPLLIES	75.04
			Materials & Supplies	SUPPLIES	33.41
				TOTAL:	136,705.82

FUND: General Fund - CIP

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
Fire Department	VISA	07-88800	Capital Imp-Medical	CIP CPR MANIKINS	3,364.85
				TOTAL:	3,364.85

FUND: Designated Funds-Par

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
Parks Department	HOWARD-FAIRBAIRN SITE DESIGN	11-88600	Redbud Park	REDBUD PARK DESIGN	16,000.00
				TOTAL:	16,000.00

FUND: General Obligation B

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
2021 GO Bond	SMITH ROBERTS BALDISCHWILER	91-98550	Water Projects	WC-2101 Water Treatment	8,666.90
		91-99800	Other Expense paid f	MISC GO BOND ENGINEER	1,170.00
	LANDMARK CONSTRUCTION GROUP,	91-98550	Water Projects	WC-2101 WATER TREATMENT	129,520.11
				TOTAL:	139,357.01
2022 GO Bond	TOTAL PUMP & SUPPLY	92-98550	Water Projects	WATERWELL SUPPLIES	18,199.37
		92-98550	Water Projects	WC-2101 WATER TREATMENT	88,139.52
	TYLER TECHNOLOGIES INC	92-99450	Technology	CONTENT MANAGEMENT MODULE	6,416.67
				TOTAL:	112,755.56
2023 GO BOND	SMITH ROBERTS BALDISCHWILER	93-97550	Paving Projects	PC-2401 6600-6800 E GRAND	18,939.00
		93-97550	Paving Projects	PC-2404 ENGINEERING	12,542.40
	CGC, LLC	93-97550	Paving Projects	PC-2401 EAST GRAND PAVING	265,783.32
	ECS SOUTHWEST LLP	93-97550	Paving Projects	PC-2401 TESTING	1,718.50
	HASKELL LEMON CONSTRUCTION	93-97550	Paving Projects	MATERIALS	140.80
		93-97550	Paving Projects	MATERIALS	620.00
		93-97550	Paving Projects	MATERIALS	312.80
				TOTAL:	300,056.82
2024 GO BOND	SMITH ROBERTS BALDISCHWILER	94-97550	PAVING PROJECTS	PC-2402	3,698.99
		94-97550	PAVING PROJECTS	PC-2403	16,761.60
	PREMIER TRUCK GROUP	94-96700	Public Works Vehicle	VEHICLE PURCHASE	120,290.88
	CARTER CHEVROLET AGENCY LLC	94-96700	Public Works Vehicle	2024 CHEVROLET	49,835.00
	VISA	94-96700	Public Works Vehicle	UPFIT	2,218.90
	TREE SERVICES OK BY MARK BIS	94-98950	Park Projects	TREE TRIMMING	1,200.00
	OKLAHOMA COUNTY HWY 2	94-97550	PAVING PROJECTS	BEDFORD DRIVE REPAIRS	68,225.07
				TOTAL:	262,230.44

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===== FUND TOTALS =====
01  General Fund                242,517.42
04  Designated Funds-Police      35.25
06  Municipal Authority          137,626.10
07  General Fund - CIP           3,364.85
20  Designated Funds-Parks       16,000.00
80  General Obligation Bonds     814,399.83
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GRAND TOTAL:                    1,213,943.45
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TOTAL PAGES: 10

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Nichols Hills
VENDOR: Exclude: 01-1012, 01-1090, 01-1095, 01-1130, 01-1398, 01-1433, 01-1845, 01-1958, 01-1968, 01-2006
CLASSIFICATION: All
BANK CODE: Exclude: PY
ITEM DATE: 11/01/2024 THRU 11/30/2024
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C L A I M S L I S T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO



November 30th, 2024

Honorable Mayor and City Council
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116

RE: PAY ESTIMATE NO. 8
Nichols Hills Project No. WC-2101
2022 G.O. Bond Issue
Arsenic Removal Water Treatment Plant
Contractor: Landmark Construction Group LLC
Original Contract Amount: \$3,498,000.00
Current Contract Amount: \$3,557,158.00
Claims to Date Less Ret.: \$2,592,507.99
Paid to Date: \$2,374,848.36
Amount Remaining: \$1,182,309.64
Current Amount Due: \$217,659.63

Dear Mayor and City Council:

Enclosed please find **Progressive Estimate No. 8** on the above referenced project in the amount of **\$217,659.63**. We have verified the quantities and recommend approval. Please place this item on the next available council docket for payment consideration. This estimate should be paid out of the following account:

2021 G.O. Bond Issue Water Account
(Acct. #80-91-98550) **\$129,520.11**

2022 G.O. Bond Issue Water Account
(Acct. #80-92-98550)..... **\$88,139.52**

Should you have any questions or comments, please contact me.

Sincerely,

Smith Roberts Baldischwiler, LLC



Grady J. Wade, P.E.
Nichols Hills City Engineer

cc: File #116003A
Enclosure

PROGRESSIVE ESTIMATE NO. 8

Nichols Hills 2022 G.O. Bond Issue
Arsenic Removal Water Treatment Plant

Landmark Construction Group LLC
13301 N. Santa Fe
Oklahoma City, OK 73114

From: 10/1/2024 To: 10/31/2024
Notice to Proceed: 3/25/2024
Project Duration: 180 Calendar Days
Days Used: 179
Days Remaining: 1

WC-2101

ITEM NO.	DESCRIPTION	UNIT	CONTRACT QUANTITY	WORK DONE THIS EST.	WORK DONE PREVIOUS	TOTAL WORK ON CONTRACT	UNIT PRICE	AMOUNT	% COMPLETE
1	AGGREGATE BASE (TYPE A) W/EXCAVATION (6")	CY	36.00	5.40	30.60	36.00	\$60.00	\$2,160.00	100.00
2	PORTLAND CEMENT CONCRETE PAVEMENT (6")	SY	100.00	60.00	40.00	100.00	\$80.00	\$8,000.00	100.00
3	INTEGRAL CURB (6" BARRIER)	LF	26.00	26.00	0.00	26.00	\$18.00	\$468.00	100.00
4	CONCRETE FLUME	SY	35.00	0.00	35.00	35.00	\$110.00	\$3,850.00	100.00
5	STRUCTURAL CONCRETE	CY	27.00	0.00	27.00	27.00	\$1,200.00	\$32,400.00	100.00
6	REINFORCING STEEL	LBS	1,824.00	0.00	1,824.00	1,824.00	\$1.50	\$2,736.00	100.00
7	6"x90" PVC BEND	EA	8.00	0.00	5.00	5.00	\$250.00	\$1,250.00	62.50
8	20"x16" TAPPING SLEEVE (MJ)	EA	2.00	0.00	2.00	2.00	\$9,500.00	\$19,000.00	100.00
9	20" GATE VALVE & BOX (MJ)	EA	1.00	0.00	1.00	1.00	\$32,500.00	\$32,500.00	100.00
10	16" TAPPING VALVE & BOX (MJ)	EA	2.00	0.00	2.00	2.00	\$19,500.00	\$39,000.00	100.00
11	16" WATERLINE	LF	82.00	0.00	82.00	82.00	\$185.00	\$15,170.00	100.00
12	4" DIAMETER MANHOLE	EA	1.00	0.00	1.00	1.00	\$4,250.00	\$4,250.00	100.00
13	6" BACKFLOW PREVENTER	EA	1.00	0.00	1.00	1.00	\$1,850.00	\$1,850.00	100.00
14	6" PVC (SEWER PIPE)	LF	484.00	0.00	170.00	170.00	\$45.00	\$7,650.00	35.12
15	COLOR AUDIO/VIDEO RECORDING, PRE & POST CONSTRUCTION (RECORDED DIGITALLY)	LS	1.00	0.00	1.00	1.00	\$400.00	\$400.00	100.00
16	CONSTRUCTION STAKING	LS	1.00	0.00	1.00	1.00	\$4,500.00	\$4,500.00	100.00
17	CONSTRUCTION SIGNING AND TRAFFIC CONTROL	LS	1.00	0.00	1.00	1.00	\$500.00	\$500.00	100.00
18	MOBILIZATION	LS	1.00	0.00	1.00	1.00	\$8,000.00	\$8,000.00	100.00
19	STREET PAVEMENT REMOVAL	SY	211.80	42.36	169.44	211.80	\$15.75	\$3,335.85	100.00
20	SEPARATOR FABRIC FOR BASES (SP)	SY	120.00	0.00	0.00	0.00	\$3.00	\$0.00	0.00
21	SOLID SLAB SODDING	LS	1.00	0.00	0.00	0.00	\$4,000.00	\$0.00	0.00
22	SEDIMENT AND EROSION CONTROL SILT FENCE	LF	150.00	0.00	150.00	150.00	\$12.00	\$1,800.00	100.00
23	ARSENIC REMOVAL SYSTEM	LS	1.00	0.00	0.75	0.75	\$2,184,000.00	\$1,638,000.00	75.00
24	CHLORINE FEED	LS	1.00	0.00	0.00	0.00	\$133,000.00	\$0.00	0.00
25	METAL BUILDING	LS	1.00	0.23	0.64	0.67	\$968,940.15	\$642,977.93	87.00
26	OPERATION AND MAINTENANCE (O&M) MANUAL	LS	1.00	0.00	0.00	0.00	\$4,000.00	\$0.00	0.00
C1.1	METAL INTAKE LOUVERS	LS	1.00	0.00	1.00	1.00	\$20,673.00	\$20,673.00	100.00
C2.1	WATERLINE FITTINGS	LS	1.00	0.00	1.00	1.00	\$38,485.00	\$38,485.00	100.00

ORIGINAL CONTRACT AMOUNT: \$3,498,000.00

CHANGES TO DATE: \$0.00
Amendment No. 1
Change Order No. 1
Change Order No. 2
\$38,485.00

CURRENT CONTRACT AMOUNT: \$3,567,158.00

TOTAL AMOUNT OF WORK TO DATE: \$2,728,955.78
MATERIAL ON HAND: \$0.00
TOTAL TO DATE: \$2,728,955.78
LESS 5% RETAINAGE: \$136,447.79
DIFFERENCE: \$2,592,507.99
SUBTOTAL: \$2,592,507.99
LESS PREVIOUS PAYMENTS: \$2,374,848.36

CONTRACT AMOUNT DUE THIS ESTIMATE: \$217,659.63

AFFIDAVIT OF CLAIMANT:
STATE OF OKLAHOMA, COUNTY OF OKLAHOMA:

I, _____, of lawful age, being first duly sworn, says that (s)he is the agent authorized by claimant/contractor to submit the attached claim or contract to the CITY OF NICHOLS HILLS, Oklahoma, and that claimant/contractor has not paid, given or donated or agreed to pay, give or donate to any officer or employee of the CITY OF NICHOLS HILLS, any money or other thing of value, either directly or indirectly, in the procuring of the contract under which the attached claim for payment is submitted/attached.

[Signature]

Landmark Construction Group LLC
Project Manager

Subscribed and sworn to before me November 22, 2024

Notary Public, Clerk or Judge *Capn Cheadle*

My Commission Expires: 7/24/25



CERTIFICATE OF ENGINEER:

I certify that this estimate of \$217,659.63 on this contract is correct, due and payable under the terms of this contract.

SMITH ROBERTS BALDISCHWILER, LLC

BY: *Grady Wade*
Grady J. Wade, P.E.

OFFICER'S APPROVAL:

I hereby certify the articles listed hereon have been received or services performed and this claim is APPROVED for payment for \$

this day of 20

CITY OF NICHOLS HILLS



November 30th, 2024

Honorable Mayor and City Council
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116

RE: PAY ESTIMATE NO. 3
Nichols Hills Project No. PC-2401
2024 G.O. Bond Issue Paving Improvements to
the 6600, 6700 & 6800 Blocks of East Grand Blvd.
Contractor: CGC, LLC
Original Contract Amount: \$1,292,142.00
Current Contract Amount: \$1,292,142.00
Claims to Date Less Ret.: \$695,058.09
Paid to Date: \$394,521.87
Amount Remaining: \$897,620.13
Current Amount Due: \$265,783.32

Dear Mayor and City Council:

Enclosed please find **Progressive Estimate No. 3** on the above referenced project in the amount of **\$265,783.32**. We have verified the quantities and recommend approval. Please place this item on the next available council docket for payment consideration. This estimate should be paid out of the following account:

2023 G.O. Bond Issue Paving Account
(Acct. #80-93-97550) \$265,783.32

Should you have any questions or comments, please contact me.

Sincerely,

Smith Roberts Baldischwiler, LLC


Grady J. Wade, P.E.
Nichols Hills City Engineer

cc: File #116002J
Enclosure

PROGRESSIVE ESTIMATE NO. 3

Nichols Hills 2024 G.O. Bond Issue Paving Improvements
6600, 6700, & 6800 Blocks of East Grand Boulevard

CGC, LLC
101 West 5th Street
Edmond, OK 73003

From: 10/1/2024 To: 10/30/2024
Notice to Proceed: 8/19/2024
Project Duration: 150 Calendar Days
Days Used: 71
Days Remaining: 79

PC-2401

ITEM NO.	DESCRIPTION	UNIT	CONTRACT QUANTITY	WORK DONE THIS EST.	WORK DONE PREVIOUS	TOTAL WORK ON CONTRACT	UNIT PRICE	AMOUNT	% COMPLETE
1	AGGREGATE BASE (TYPE A) W/EXCAVATION (6")	CY	1,980.00	823.50	1,105.34	1,928.84	\$115.00	\$221,816.60	97.42
2	AGGREGATE BASE (TYPE A) W/EXCAVATION	CY	400.00	89.94	44.72	134.66	\$105.00	\$14,159.30	33.67
3	PORTLAND CEMENT CONCRETE PAVEMENT (6")	SY	253.00	120.01	0.00	120.01	\$80.00	\$9,600.80	47.43
4	PORTLAND CEMENT CONCRETE PAVEMENT (8")	SY	27.00	38.26	0.00	38.26	\$162.00	\$6,198.12	141.70
5	ASPHALT CONCRETE S4 (PG 64-22)	TON	1,231.00	0.00	0.00	0.00	\$128.00	\$0.00	0.00
6	ASPHALT CONCRETE S3 (PG 64-22)	TON	2,190.00	0.00	1,155.91	1,155.91	\$128.00	\$147,956.48	52.78
7	REMOVE & REPLACE CURB AND GUTTER (2'-6") (6" BARRIER)	LF	73.00	0.00	0.00	0.00	\$100.00	\$0.00	0.00
8	INTEGRAL CURB (6" BARRIER)	LF	104.00	140.91	0.00	140.91	\$12.00	\$1,690.92	135.49
9	CONC. CURB & GUTTER (6" MOUNTABLE)	LF	3,712.00	595.76	0.00	595.76	\$25.00	\$14,894.00	16.05
10	TACK COAT	GAL	685.00	0.00	0.00	0.00	\$2.00	\$0.00	0.00
11	CAST IRON CURB HOOD (R-3262)(SP)	EA	36.00	2.00	0.00	2.00	\$500.00	\$1,000.00	5.56
12	WATER LINE LOWERING (6" WATER MAIN)	EA	2.00	0.00	0.00	0.00	\$13,000.00	\$0.00	0.00
13	WATER SERVICE LINE LONG (2")	EA	10.00	0.00	0.00	0.00	\$4,500.00	\$0.00	0.00
14	REMOVE AND RESET SIGN	EA	16.00	0.00	0.00	0.00	\$750.00	\$0.00	0.00
15	REMOVE & RESET LAWN IRRIGATION PIPE (1/2" TO 2" DIA. PVC)	LF	880.00	0.00	0.00	0.00	\$11.00	\$0.00	0.00
16	REMOVE & RESET LAWN IRRIGATION HEAD	EA	122.00	0.00	0.00	0.00	\$60.00	\$0.00	0.00
17	COLOR AUDIO/VIDEO RECORDING, PRE & POST CONSTRUCTION (RECORDED DIGITALLY ON DVD)	LS	1.00	0.00	0.50	0.50	\$1,000.00	\$500.00	50.00
18	CONSTRUCTION STAKING	LS	1.00	0.35	0.35	0.70	\$12,000.00	\$8,400.00	70.00
19	CONSTRUCTION SIGNING AND TRAFFIC CONTROL	LS	1.00	0.35	0.35	0.70	\$30,000.00	\$21,000.00	70.00
20	MOBILIZATION	LS	1.00	0.00	1.00	1.00	\$35,000.00	\$35,000.00	100.00
21	ADJUST EXIST. STRUCTURE (MANHOLE)	EA	1.00	1.00	0.00	1.00	\$900.00	\$900.00	100.00
22	ADJUST EXIST. STRUCTURE (INLET)	EA	6.00	0.00	0.00	0.00	\$750.00	\$0.00	0.00
23	STREET PAVEMENT REMOVAL	SY	10,091.00	2,500.00	7,500.00	10,000.00	\$9.00	\$90,000.00	99.10
24	REMOVE DRIVEWAY (CONCRETE)	SY	312.00	134.74	0.00	134.74	\$15.00	\$2,021.10	43.19
25	SEPARATOR FABRIC FOR BASES (SP)	SY	11,881.00	5,725.69	5,940.00	11,665.69	\$3.00	\$34,997.07	98.19
26	GEOGRID FOR BASES	SY	400.00	0.00	0.00	0.00	\$8.00	\$0.00	0.00
27	6" P.C. CONCRETE DRIVEWAY (HES)	SY	285.00	134.74	0.00	134.74	\$95.00	\$12,800.30	47.28
28	6" PERFORATED PIPE UNDERDRAIN (COMPLETE IN PLACE)	LF	3,676.00	3,607.17	0.00	3,607.17	\$20.00	\$72,143.40	98.13
29	SOLID SLAB SODDING	LS	1.00	0.00	0.00	0.00	\$15,000.00	\$0.00	0.00
30	TREE REMOVAL	EA	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	0.00
31	ROCK BAG INLET BARRIER	LF	159.00	0.00	0.00	0.00	\$15.00	\$0.00	0.00
32	CURB INLET SEDIMENT FILTER	EA	8.00	0.00	0.00	0.00	\$250.00	\$0.00	0.00

ORIGINAL CONTRACT AMOUNT: \$1,292,142.00

CHANGES TO DATE:
Amendment No. 1 \$0.00
Change Order No. 1 \$0.00

CURRENT CONTRACT AMOUNT: \$1,292,142.00

TOTAL AMOUNT OF WORK TO DATE: \$695,058.09
MATERIAL ON HAND: \$0.00
TOTAL TO DATE: \$695,058.09
LESS 5% RETAINAGE: \$34,752.90
DIFFERENCE: \$660,305.19
SUBTOTAL: \$660,305.19
LESS PREVIOUS PAYMENTS: \$394,521.87

CONTRACT AMOUNT DUE THIS ESTIMATE: \$265,783.32

AFFIDAVIT OF CLAIMANT:
STATE OF OKLAHOMA, COUNTY OF OKLAHOMA:
I, _____, of lawful age, being first duly sworn, says that (s)he is the agent authorized by claimant/contractor to submit the attached claim or contract to the CITY OF NICHOLS HILLS, Oklahoma, and that claimant/contractor has not paid, given or donated or agreed to pay, give or donate to any officer or employee of the CITY OF NICHOLS HILLS, any money or other thing of value, either directly or indirectly, in the procuring of the contract under which the attached claim for payment is submitted/attached.

CERTIFICATE OF ENGINEER:
I certify that this estimate of \$265,783.32 on this contract is correct, due and payable under the terms of this contract.

SMITH ROBERTS BALDISCHWILER, LLC

BY: Grady J. Wade
Grady J. Wade, P.E.

OFFICER'S APPROVAL:

I hereby certify the articles listed hereon have been received or services performed and this claim is
APPROVED for payment for \$ _____

this _____ day of _____ 20____.

CITY OF NICHOLS HILLS

CGC, LLC
Project Manager

Subscribed and sworn to before me 27th Nov 2024

Notary Public, Clerk or Judge

My Commission Expires: 8-15-2028

HEIDI BREWER
Notary Public, State of Oklahoma
Commission # 12007700
My Commission Expires 08-15-2028

HFSD, Inc.
3100 NW 149th St
Oklahoma City, OK 73134 US
showard@hfsd.org



INVOICE

BILL TO
City of Nichols Hills
Attn: Shane Pate, City Manager
6407 Avondale Dr.
Nichols Hills, OK 73116

INVOICE 8502A
DATE 12/05/2024
TERMS Due on recpt

PROJECT NAME
Redbud Park

DESCRIPTION	QTY	DUE	RATE	AMOUNT
Landscape Architectural Services for the Redbud Park & West Grand Blvd Trail Extension project				0.00
				0.00
Task 1 - Conceptual Design (PAID)	0		59,250.00	0.00
Task 2 - Construction Documents (PAID \$51,750)	0.0533333	5,000.00 of 93,750.00	93,750.00	5,000.00
Task 3 - Bid Phase	0		7,500.00	0.00
Task 4 - Construction Admin/Observation	0		27,000.00	0.00
				0.00
Amendment #1 - Surveying & Civil Engineering Services/Coordination to Lower Sewer Line in Channel	0.8148148	11,000.00 of 13,500.00	13,500.00	11,000.00
SUBTOTAL				16,000.00
TAX (0)				0.00
TOTAL				16,000.00
BALANCE DUE				\$16,000.00

RESOLUTION

(No. 1567)

A RESOLUTION AUTHORIZING THE DISPOSAL AND DESTRUCTION OF CERTAIN ORIGINAL RECORDS AND PAPERS OF RECORDS PRIOR TO THE RETENTION PERIOD FOR SUCH RECORDS ESTABLISHED IN THE REVISED RECORDS RETENTION MANUAL, 2015; AND DIRECTING THE CITY MANAGER TO TAKE ALL ACTIONS NECESSARY TO PROVIDE FOR THE DISPOSAL AND DESTRUCTION OF SUCH RECORDS.

WHEREAS, 11 O.S. § 22-131(A) prescribes retention periods for the destruction, sale or disposition of certain enumerated municipal records; and

WHEREAS, 11 O.S. § 22-131(B) provides that time limits for the disposition of records, papers and documents which are not mentioned in 11 O.S. § 22-131(A) “may be determined and set by ordinance or resolution of the municipal governing body;” and

WHEREAS, on September 8, 2015 the Council of the City of Nichols Hills, Oklahoma adopted a Resolution which: (a) established the Revised Records Retention Manual, 2015, for the City of Nichols Hills, Oklahoma (“Records Retention Manual”); and (b) in accordance with 11 O.S. § 22-132(C), declared that whenever photostatic copies, photographs, microphotographs, reproductions on films or optical disks of the records described in the Records Retention Manual shall be placed in conveniently accessible files and provisions made for preserving, examining and using same, the City Manager may certify those facts to the City Council; and, following such certification, the City Council may, by resolution, authorize the disposal, archival storage or destruction of the original records and papers before the expiration of the retention period established in the Records Retention Manual; and

WHEREAS, the City Manager has made certification in the attached Exhibit A that photostatic copies, photographs, reproductions on films or optical disks of the records described in Exhibit A have been placed in conveniently accessible files and provisions have been made for preserving, examining and using the same; and

WHEREAS, the Council of the City of Nichols Hills, Oklahoma deems it to be in the best interests of the City of Nichols Hills, Oklahoma to make available additional storage space in the offices of the City by authorizing the disposal and destruction of the original records and papers of the records identified in Exhibit A of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, that in accordance with 11 O.S. § 22-132(C), the Council of the City of Nichols Hills, Oklahoma hereby authorizes the disposal and destruction of the original records and papers of records identified in the attached Exhibit A prior to the retention periods for such records established in the Revised Retention Manual, 2015, and directs the City Manager to take all actions necessary to provide for the disposal and destruction of such records.

ADOPTED AND APPROVED by the Council and **SIGNED** by the Mayor of the City of Nichols Hills, Oklahoma, this 10th day of December, 2024.

Mayor

(SEAL)
ATTEST:

City Clerk

Approved as to form:

City Attorney

Exhibit A

CERTIFICATION

I, S. Shane Pate II, City Manager for the City of Nichols Hills, Oklahoma, hereby certify that photostatic copies, photographs, reproductions on films or optical disks of the following records have been placed in conveniently accessible files and provisions have been made for preserving, examining and using the same:

Record Classification:

Record Dates:

Agendas

City Council	November 12, 2024
Nichols Hills Municipal Authority	November 12, 2024
Board of Adjustment	November 20, 2024
Building Commission	November 19, 2024
Board of Adjustment	December 18, 2024
Board of Park Commissioners	December 10, 2024
Planning Commission	December 3, 2024
Environment, Health and Sustainability Commission	November 27, 2024
Building Commission 2025 Schedule of Regular Meetings	November 19, 2024
Board of Adjustment 2025 Schedule of Regular Meetings	November 20, 2024
Environment, Health and Sustainability Commission 2025 Schedule of Regular Meetings	November 21, 2024
Planning Commission 2025 Schedule of Regular Meetings	November 21, 2024

Agreements and Contracts

HFSD Agreement Amendment	October 31, 2024
HSE Architects – Solar Panel Procurement Proposal	November 12, 2024
Parks Management Agreement – Parks Inc	November 12, 2024
Master Service Agreement – Jordan Winn	November 7, 2024
Cyclomedia Technology, Inc	November 5, 2024
Household Hazardous Waste – Midwest City	November 20, 2024

Bank Statements and Reconciliations

2025 GO Bond Signature Card	November 12, 2024
Health Insurance Account	November 30, 2024
Sinking Fund	November 30, 2024
2020 GO Bond	November 30, 2024
2021 GO Bond	November 30, 2024
2022 GO Bond	November 30, 2024
2023 GO Bond	November 30, 2024
2024 GO Bond	November 30, 2024
2025 GO Bond	November 30, 2024
Pooled Cash	November 30, 2024
Utility Deposit	November 30, 2024
Court Bond Account	November 30, 2024

Flex Claims	November 30, 2024
Global Payments	November 30, 2024
BOK	November 30, 2024
BOK Pershing Account	November 20, 2024

Certificates of Deposit, T-Bills and Withdrawals

First Fidelity CD – 2024 GO Bonds	November 14, 2024
BOK Financial T-bill 2023 GO Bonds	November 14, 2024
BOK Financial T-bill 2023 GO Bonds	November 14, 2024
MidFirst Bank – NHMA CIP	November 14, 2024
MidFirst Bank – General Fund	November 14, 2024
First National Bank of Oklahoma – NHMA	November 15, 2024
First National Bank of Oklahoma – NHMA	November 15, 2024
Valliance Bank – NHMA	November 14, 2024

Collateral – Letters of Credit – Certificates of Deposit

Irrevocable Letter of Credit – Valliance Bank	November 14, 2024
Collateral Securities Pledge – FNB	November 15, 2024
Collateral Securities Pledge – FNB	November 15, 2024
Irrevocable Letter of Credit – MidFirst Bank	December 6, 2024
Pledging Report – First National Bank of Oklahoma	November 30, 2024
Investment Portfolio Pledged Securities – BancFirst	November 30, 2024

General Obligation Bonds

Pay Estimate #7 – WC-2101	November 12, 2024
Notice to Bidders WW-2201	November 12, 2024
Pay Estimate #2 PC-2401	November 12, 2024
Amendment #1 PC-2302	November 12, 2024
Pay Estimate #6 (FINAL) – PC-2302	November 12, 2024
S&P Global Ratings Report 2025 GO Bonds	October 28, 2024
Minutes of Sale of Bonds – 2025 GO Bond Series	November 12, 2024

Minutes

Nichols Hills Municipal Authority	October 8, 2024
City Council	October 8, 2024
City Council	October 28, 2024
Board of Adjustment	September 18, 2024
Building Commission	September 17, 2024
Building Commission	October 15, 2024

Miscellaneous

Specifications, Proposal and Notice to Bidders FC-2402	November 12, 2024
Addendum #1 FC-2402	December 5, 2024
FY 2024 Audit Attorney Letter	November 7, 2024
OMAG Stewardship Report	December 2023

Ordinances

Ordinance 1268 – OkMRF	November 12, 2024
Ordinance 1266 – Stop Work Order	November 12, 2024
Ordinance 1267 – Fences	November 12, 2024
Ordinance 1269 – 2025 GO Bonds	November 12, 2024

Payroll Records

OkMRF – Live-Run Activity Report	October 22, 2024
American Funds – Group Investment Confirm List	November 5, 2024 – November 19, 2024

Permits

Certificate of Approval BC-2024-26 1636 Queenstown	October 15, 2024
Board of Adjustment Variance Order of Approval BOA-2024-15	November 20, 2024
CERTIFICATE OF INSURANCE STALKER & CO	November 30, 2024
CERTIFICATE OF INSURANCE RUDY CONSTRUCTION	November 30, 2024
CERTIFICATE OF INSURANCE SHAYS PEST CONTROL	November 30, 2024
CERTIFICATE OF INSURANCE COLONY CONSTRUCTION INC	November 30, 2024
CERTIFICATE OF INSURANCE RESTAURANTS RESOURCE GROUP INC	November 30, 2024
CERTIFICATE OF INSURANCE AGS CONCRETE - SURETY BOND	November 30, 2024
CERTIFICATE OF INSURANCE HARRISON-ORR AIR CONDITIONING LLC	November 30, 2024
SHOCKLEYS HEAT & AIR	November 2024
ESPERANZA REAL ESTATE INV	November 2024
RED RIVER ROOFING	November 2024
B WOOD ELECTRIC INC	November 2024
DENNER ROOFING	November 2024
JOSH WHITEKILLER	November 2024
DRABEK & HILL	November 2024
DRABEK & HILL	November 2024
YATES ROOFING	November 2024
BLUE WATER	November 2024
SISSONS PLUMBING	November 2024
ROOF 66	November 2024
GROUND ZERO	November 2024
RESTAURANT RESOURCE GROUP	November 2024
TROY BENEAR ROOFING	November 2024
METRO FENCE	November 2024
AGS CONCRETE LLC	November 2024
GFS PLUMBING	November 2024
G2 PROPERTIES	November 2024
MK CONSTRUCTION	November 2024
SHAMROCK ROOFING & CONSTRUCTION	November 2024
EXETER ENTERPRISES	November 2024
BARKOCY CONSTRUCTION	November 2024
AGS CONCRETE LLC	November 2024
MACCINI CONSTRUCTION	November 2024

Contractor Registration BUILD A FUTURE CONSTRUCTION & REMODELING LLC	November 2024
Contractor Registration 4EVER MECHANICAL	November 2024
Contractor Registration B WOOD ELECTRIC INC	November 2024
Contractor Registration SISSONS PLUMBING	November 2024
Contractor Registration A&T MECHANICAL HEAT & AIR SERVICE – MICHAEL Contractor Registration MADRID	November 2024
Contractor Registration NTERSTATE HEATING & A/C - JEREMIA FIELD	November 2024
Contractor Registration RM CONCRETE	November 2024
Contractor Registration G2	November 2024
Contractor Registration SHARMOCK ROOFING AND CONSTRUCTION	November 2024
Contractor Surety Bond AGS CONCRETE - SURETY BOND	November 2024

Proofs of Publication/Public Hearing Notices

Journal Record – Notice of Sale of Bonds – Series 2025	November 6, 2024
OKC Friday – Notice of Sale of Bonds – Series 2025	November 1, 2024
Journal Record – Notice of Public Hearing – BC-2024-27	November 8, 2024
Journal Record – Notice of Public Hearing – BOA-2024-15	November 8, 2024
Zoning Map Ordinance Notice	November 8, 2024
OKC Friday – Ordinance 1265 – Site Screening	November 8, 2024
Journal Record – Notice of Public Hearing – Zoning District Map	November 12, 2024
Journal Record – Ordinance 1266 – Site Screening	November 15, 2024
Journal Record – Notice to Bidders – WW-2201	November 22, 2024
Journal Record – Notice to Bidders – FC-2402	November 22, 2024
OKC Friday – Notice of Public Hearing – BOA-2024-15	November 15, 2024
OKC Friday – Notice of Public Hearing – BC-2024-27	November 15, 2024
OKC Friday – Ordinance 1267 – Fences and Walls	November 22, 2024
OKC Friday – Ordinance 1268 – Employee Retirement Plan	November 22, 2024
OKC Friday – Ordinance 1269 – Issuance of GO Bonds 2025	November 22, 2024
OKC Friday – Notice to Bidders – FC-2402	November 22, 2024
OKC Friday – Notice to Bidders – WW-2201	November 22, 2024
Notice of Public Hearing – BC-2024-31	December 3, 2024
Notice of Public Hearing – BC-2024-30	December 3, 2024
Notice of Public Hearing – BC-2024-29	December 3, 2024
Notice of Public Hearing – BC-2024-28	December 3, 2024
Notice of Public Hearing – BC-2024-24(B)	December 3, 2024

Resolutions

Resolution 1566 – Surplus NHMA	November 12, 2024
Resolution 1565 – Disposal and Destruction of Records	November 12, 2024

Former Employee Personnel Files

Gary Devanney	November 5, 2024
---------------	------------------



S. Shane Pate II, City Manager

12/6/24

Date

**An Inter-Governmental Agreement for a Regional
Household Hazardous Waste
Collection, and Management Project (the Project)**

THIS AGREEMENT, made and entered into, by and between the City of Nichols Hills, Oklahoma, a municipal corporation, (hereinafter referred to as “Participant” or “Participants”) and The City of Oklahoma City (hereinafter referred to as “Oklahoma City”) to be effective on the date signed by Oklahoma City (the “Effective Date”).

WITNESSETH:

WHEREAS, the parties, referenced above, with The City of Oklahoma City acting as Lead Party, have resolved to enter into this Agreement to define the participation and expectations of each party and to coordinate the collection and management of household hazardous waste (HHW) and the implementation of a joint program; and

WHEREAS, the EPA Clean Water Act of 1987 requires the establishment of Hazardous Waste Collection and Disposal Programs for MS4 permits; and

WHEREAS, hazardous household waste is “a waste which would be chemically or physically classified as a hazardous waste but is excluded from regulation as a hazardous waste pursuant to the regulations of the Environment Protect Agency because it is generated by a household;” such HHW consisting of numerous products common to the average household, such as pesticides, paints, polishes, cleaners, and automotive supplies; and

WHEREAS, each party to this Agreement has independently researched the possible benefits and obligations of participating in and coordinate activities under the Project; and

WHEREAS, each party has determined that a regional cooperative HHW Education, Collection and Management Project will provide increased convenience/participation and possibly result in a lower cost per participant and cost savings to all parties; and

NOW, THEREFORE, in consideration of the mutual goals and covenants contained herein, and the mutual benefits to result therefrom, the parties agree as follows:

1. The purpose of this Agreement is to establish a Regional HHW Collection and Management Project to affect cost savings, increase public convenience and participation, and educate the public about the proper management of HHW.
2. The term of this Agreement shall commence upon its Effective Date and conclude June 30, 2025 (which term shall be referred to as the “Initial Term”).
3. Participant shall have the right to terminate its participation under this Agreement at any time during the term of the Agreement for any reason, including, but not limited to, its own convenience. If Participant elects to terminate its participation under the Agreement prior to June 30, 2025, Participant shall give Oklahoma City thirty (30) days prior written notice of the termination. If Participant terminates this Agreement, Participant must

meet all financial commitments and other obligations up to the point of the termination. Termination shall not be effective until all financial commitments and other obligations shall be satisfied; however, participation in the Project by Participant's residents shall cease to be available upon termination.

4. The parties hereto may renew this Agreement beyond the Initial Term upon mutual agreement of Oklahoma City and Participant. Request for renewal shall be in the form of a letter from the authorized representative of the Participant, which letter must be received in May and may be accepted by the City Public Works Director on behalf of Oklahoma City and will be effective upon ratification by the Oklahoma City Council. Each such renewal shall be for one fiscal year, July 1 to the following June 30. Provided however that no Participant in arrears in payment of charges for services rendered pursuant to this Agreement shall be permitted to renew this Agreement.

5. The City of Oklahoma City agrees to accept HHW from residents of Participant, with the understanding that The City of Oklahoma will maintain an accounting of these cross-jurisdictional amounts and reimbursement for their management. The residents of Participant will be required to comply with ordinances and policies for the receipt and disposition of HHW established by Oklahoma City, as may be amended from time to time.

6. The City of Oklahoma City, will bill Participant separately after each collection occurrence. Participant will reimburse Oklahoma City in accordance with the terms of this Agreement. The Participant hereby agrees to establish and/or encumber funding for this Agreement and the services to be provided, and to timely pay for services provided. The Participant agrees that Oklahoma City may but is not required to inquire or investigate the residency of any person delivering HHW beyond the address on the resident's driver's license.

7. Billings are considered due forty-five (45) calendar days after issuance of billing. If payment is not received by the due date a ten percent (10%) late fee will be assessed to the Participant. Service to residents of delinquent Participant will terminate ninety (90) calendar days after the bill issuance date.

8. Oklahoma City shall assess a rate (based on national surveys) per equivalent rate unit (ERU) of fifteen (15) gallons per household. The fee structure per each resident per arrival or entry shall be evaluated by the following scale:

≤ 7.5 gallons	.5 ERU	\$ 39.50
> 7.5 gallons to 15 gallons	1.0 ERU	\$ 79.00
> 15 gallons to 22.5 gallons	1.5 ERU	\$118.50
> 22.5 gallons	2.0 ERU	\$158.00

[Note:] Minimum charge per vehicle per arrival = .5 ERU
Maximum charge per vehicle per arrival = 2.0 ERU

9. Pursuant to the permit issued by the Oklahoma Department of Environmental Quality, Oklahoma City is prohibited from taking any waste other than products expressly produced for home use. No commercial products will be accepted. No products from

commercial businesses or institutions will be accepted. No products from commercial vehicles shall be accepted.

10. This Agreement shall be deemed effective and legally binding upon execution by each of the parties hereto.

11. This Agreement may be amended upon the mutual agreement of the parties or their authorized representatives.

12. All notices required to be given hereunder, shall be in writing and shall be: delivered in person (and a confirming copy sent by first class mail); or shall be mailed by registered mail; or delivered by email with a return receipt showing delivery (and a confirming copy sent by first class mail), to the following addresses:

- (a) Notices to Oklahoma City:
City Clerk
The City of Oklahoma City
200 North Walker Avenue, 2nd Floor
Oklahoma City, Oklahoma 73102
Email Address: cityclerk@okc.gov

and

Public Works Department
Storm Water Quality Manager
420 West Main Street, 3rd Floor
Oklahoma City, Oklahoma 73102
Email Address: derek.johnson@okc.gov

- (b) Notices to the Participant:
City Manager
City of Nichols Hills, Oklahoma
6407 Avondale Drive
Nichols Hills, Oklahoma 73116
Email Address: spate@nicholshills.net

The parties may hereafter designate, in writing and as provided herein, other or different persons or addresses for receipt of notice.

13. When any word in this Agreement is used in the singular number, it shall include the plural and the plural, the singular, except where contrary intention plainly appears. When any word is used in the masculine, it shall include the feminine, and the feminine, the masculine, except where a contrary intention plainly appears.

14. The parties hereto, acting under authority of their respective governing bodies, have caused this Agreement to be executed in multiple counterparts, each of which shall constitute an original.

15. The parties hereto agree that it is not their intent to create any rights or

benefits to any third parties and that no third party beneficiaries shall be created or shall be deemed to be created by this Agreement.

16. The parties hereto agree to abide by the applicable and constitutionally valid laws of the State of Oklahoma and the United States of America. The parties further agree that any action to enforce the provisions of this Agreement or any dispute over the interpretation of this Agreement shall be resolved and in a court of competent jurisdiction in Oklahoma County, Oklahoma.

17. This is the complete Agreement between the parties and no statements, representations or discussions not set forth herein shall be binding upon the parties and no party is or shall be bound by any statement or representation that does not conform with this document. No agent or any party to this Agreement has authority to alter, modify or change this Agreement except as expressly provided herein. This Agreement shall be read as a whole and shall not be interpreted either for or against any party. This Agreement may only be amended in writing as approved and executed by all parties hereto.

18. Time shall be deemed to be of the essence of this Agreement.

19. Less and except for failure to pay or delinquency in payment, a breach of any provision of this Agreement shall be deemed to be a breach of the entire Agreement provided however the breaching party or parties shall be given thirty (30) days notice as provided herein during which to cure any breach prior to the termination of this Agreement. Provided however, the failure of any party hereto to provide notice of a breach of this Agreement shall not be deemed a waiver of that breach or any subsequent breach of a similar or different kind or nature.

20. A determination that any provision or application of any provision of this Agreement to any party is prohibited or contrary to law shall be limited to the specific language and/or party so construed, and shall not effect the validity of the remaining provisions of the Agreement or its binding effect on any other party or parties.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK.

Signature Page for the City of Nichols Hills, Oklahoma

Approved and executed by the City of Nichols Hills, Oklahoma on the ____ day of _____, 2024

ATTEST: (Seal)

Mayor

Clerk

Signature Page for the City of Oklahoma City, Oklahoma

Approved and executed by The City of Oklahoma City this ____ day of -
_____, 20_____.

ATTEST: (Seal)

THE CITY OF OKLAHOMA CITY

City Clerk

Mayor

REVIEWED for form and legality.

Assistant Municipal Counselor

P:\Other Cities\Intergovernmental Agreement



Mr. Shane Pate
City Manager
City of Nichols Hills
6407 Avondale Dr.
Nichols Hills, OK. 73116

September 22, 2023

Re: Landscape Architectural Services:
Redbud Park Channel Improvements &
West Grand Blvd. Trail Extensions,
Nichols Hills, Oklahoma

Attention: Shane,

We are pleased to submit this Agreement for Professional Services concerning the project referenced above. This Agreement is by and between Howard-Fairbairn Site Design, Inc. (HFSD) and the City of Nichols Hills, OK. (CNH) for the community improvements listed below:

HFSD shall provide professional services on the project referenced above to the extent as described in the following Scope of Work:

PROJECT UNDERSTANDING

Based on our understanding of the project parameters and project information provided by CNH, for proposed improvements to portions of the West Side of Grand Boulevard Park (including- a trail from NW 63rd to Sherwood, a trail from Sherwood to Bedford, extension of a trail from the north parking lot to the end of the park near Nichols Road & Channel modifications in Redbud Park, near the Browne Garden). HFSD shall provide design services that include construction documentation, bidding, and construction phase, for the following scope items:

- Trail/Pedestrian paving for all trail areas identified above,
- A Topographical Survey of Channel only (between Grand & Sherwood),
- A Pedestrian Trail Bridge (extending over the channel between Grand Blvd & Sherwood),
- Enhancements to two Roadway Bridge Abutments (Grand & Sherwood including adding a stone veneer & painting of railings and conc. headwalls)
- Hardscape Amenities (an overlook plaza, benches, bench accent walls, trash receptacles, accent columns)
- Channel Improvements (between Grand Blvd & Sherwood) that include removal of channel side slopes, replacement of side slopes with either stamped conc. or other CNH approved method, removal of channel bottom & replacement with a recessed channel bottom, adding a small fountain (8'-12' ht. with recirculation aeration (includes the engagement of a Civil Engineer & Water Feature Consultant). Water will not be treated/chlorinated.
- Site Grading (limited to areas of this project development, and landscape berming)
- Landscape Design
- Irrigation Design
- Construction Observation (twice monthly)
- Construction Pre-final Punchlist & Final Punchlist

APPROACH -CONSTRUCTION DOCUMENTATION

TASK 1: Conceptual Design: HFSD shall prepare preliminary drawings showing proposed trail alignments, a channel section, overlook plaza, and conceptual landscape tree massings. HFSD shall provide an Opinion of Probable Construction Cost for the work.

TASK 2: Construction Documents: Based on the approved conceptual design, HFSD will prepare construction documents for the Trails, Park & Channel Improvements. The design documents shall include project design sheets, specifications and pay quantities. HFSD shall provide an Opinion of Probable Construction Cost for the work prepared by HFSD. All front-end documents and contracts to be provided by CNH (or the City's engineer).

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



HFSD shall prepare construction documents to reasonably conform to applicable codes and regulations of governmental bodies having jurisdiction over the work at the time of preparation. In Construction documents, HFSD shall use its best efforts to coordinate its services with CNH staff (and other design disciplines).

TASK 3: Bidding Phase: HFSD shall assist the City Engineer by providing written responses to contractor questions during the bidding process of the bid package and provide addendums as necessary (if necessary).

TASK 4: Construction Observation Phase: HFSD shall:

- Attend Project Pre-Bid meeting
- Attend Project Bid Opening
- Issue answers to Contractor RFI's
- Attend monthly progress meetings with CNH staff
- Visit the site weekly (during construction) up to (52) visits
- Prepare a Punch List
- Review Punch List Items have been completed
- Review Contractor pay apps to forward to the City Engineer for approval.
- Prepare project acceptance letter

MEETINGS

HFSD shall have meetings for coordination with CNH and site visits; scheduled approximately (up to the number of meetings/visits shown, but not to exceed) as listed above:

EXCLUSIONS TO SCOPE OF SERVICES

HFSD assumes no responsibility for the accuracy of information on the drawings provided by CNH and shall not be liable for errors or omissions therein. HFSD does not contract or administer any of the actual construction. All construction contracting and construction administration shall be by CNH. The design shall be in accordance with the state and local regulations and standards. Services by others include (not part of this proposal):

- Topography and boundary surveys.
- Soil testing and/or engineering.
- Electrical power to site (to be provided by CNH)
- Existing and proposed civil site engineering (including subsurface drainage).
- Existing and proposed utility base information.
- Other types of Engineering services (electrical, mechanical, structural, etc.)
- Reproduction, Blueprinting, photographic reproduction of drawings and other documents (hard copy and electronic) furnished or prepared concerning the work of this agreement.
- Contract/Construction Administration (Project Advertisement/Notification, Contract preparation, etc.) are not a part of this proposal.
- 404/Corp of Engineer Permitting
- Building Permit Assistance
- Construction Staking
- Construction Inspection
- Utility Research & Location
- Flow Testing
- 3D Modeling/Computer Generated Perspective Renderings

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



FEES

Services described in the APPROACH for DESIGN SERVICES shall be provided as shown below, according to the terms and conditions in Appendix A attached and is incorporated and made part of this Agreement by reference. Payment requests will be sent during the Construction Document Phase, Bid Phase and Construction Phase of work.

FEE SCHEDULE

	EFFORT
• Task 1- Conceptual Design	\$ 59,250.00
• Task 2- Construction Documents Phase	\$ 93,750.00
• Task 3- Bid Phase	\$ 7,500.00
• Task 4- Construction Administration/Observation	\$ 27,000.00
Total	\$ 187,500.00

FEE TOTALS BY PROJECT AREA

	EFFORT
• West Grand Trail (North Leg of Trail)	\$ 7,200.00
• West Grand Trail (Bedford to Sherwood)	\$ 50,000.00
• West Grand Trail (Sherwood to NW 63 rd St.)	\$ 14,800.00
• Redbud Park & Channel Improvements Consultants)	\$ 115,500.00 (Incl. Civil & Water Feature

If CNH changes the scope of work, then additional fees shall be negotiated the for additional design work.

REIMBURSABLE COSTS

HFSD's expenses including mileage, photography, and overnight postage are shown in the Fee for Professional Services. Reimbursable expenses not included in the Fee for Professional Services are listed below. HFSD shall be compensated for these reimbursable expenses at 1.00% cost if directed by CNH

- Reproduction at a rate of 1.00% for reproduction as directed by CNH is not included in the Fee for Professional Services.
- Travel including lodging, mileage (@ \$.625/mile), meals, car rentals, and out-of-pocket expenses for all out-of-town travel.
- Additional Site Visits/Meetings shall be billable at a standard rate of \$150/hr.

We would be pleased to answer questions you may have or to clarify the various points in the APPROACH. If this Agreement meets with your approval, please sign below and return one copy for our files.

Sincerely,
HFSD Inc.

A handwritten signature in black ink, appearing to read 'S.L. Howard', is written over a horizontal line.

Scott L. Howard, Principal / President

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



Approved and Accepted by the City of Nichols Hills, Oklahoma on November 14, 2023

ATTEST:

Gody M. Clements
Mayor

Amanda Copeland
City Clerk

Reviewed for form and legality.



[Signature]
City Attorney

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



APPENDIX A

Appended to and part of Agreement for Professional Services between HFSD, Inc. and the City of Nichols Hills, OK. (CNH), dated September 22, 2023

FEES FOR PROFESSIONAL SERVICES

Services outlined under the APPROACH shall be provided to the fixed sum stipulated in the agreement for Professional Services.

ADDITIONAL SERVICES

Additional Services shall be provided on a time basis computed at an hourly rate of as follows:

Principal	\$ 175.00
Senior Landscape Architect	\$ 150.00
Senior Landscape Design Associate	\$ 135.00

Additional Services include but are not limited to:

- Revisions and changes to approved drawings and the preparation of alternates or deductive change orders requested by the CNH.
- Additional meetings or site visits.

STATEMENTS

Fees for Professional Services shall be billed monthly for progress payment based upon percentage of work complete. Reimbursable Costs shall be billed with fee invoices.

ACCOUNTS

Accounts are payable net 30 days from date of invoice at our office in Oklahoma City, Oklahoma. HFSD will apply a service charge of one and a half percent (1.5%) of an invoice amount per month or portion of a month to all accounts not paid within 30 days of invoice date.

OWNERSHIP OF DOCUMENTS

Original drawings and other documents shall be the property of HFSD. HFSD will furnish one reproducible set of final documents to CNH upon request.

CREDITS / ACKNOWLEDGMENTS

HFSD shall be given proper credit and acknowledgments for all services rendered including, but not limited to design.

FORCE MAJEURE

HFSD shall not be responsible for any delay in the performance or progress of the work, or liable for any costs or damages sustained by CNH resulting from such delay, caused by any act or neglect of CNH or CNH's representative, or by any third person acting as the agent, servant or employee of CNH or by changes ordered in the work or because of compliance with any order or request of any federal, state or municipal government authority or any person purporting to act there for, or by acts of declared or undeclared war or by public disorder, riot or civil commotion, or by any other cause beyond the control and without the fault or negligence of HFSD. In case of any such delay, HFSD shall continue with due diligence to alleviate such delay and continue the performance of all obligations under this Agreement. The time during which HFSD is delayed in the performance of the work, shall be added to the time for completion of its services to the extent such time is specified in this Agreement. All additional costs or damages resulting from any delay in the performance or progress of the work caused by any act or neglect of CNH, its agents or representatives, shall be borne entirely by CNH. All additional costs or damages resulting from any delay in the performance or progress of the work caused by any act or neglect of HFSD, its agents or representatives, shall be borne entirely by HFSD.

ARBITRATION

Any controversy or claim arising out of or relating to the formation, interpretation, application, enforceability, or breach of this Agreement, including disputes about which persons or entities may be liable hereunder, shall be settled by arbitration at Oklahoma City, Oklahoma according to the rules of the American Arbitration Association, and judgment upon any award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The prevailing party in any such arbitration shall be entitled to cover arbitration costs and reasonable attorneys fees, as determined by the arbitrator(s), in addition to any other relief available.

LAW

This Agreement shall be interpreted and enforced according to the laws of the State of Oklahoma.

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



TERMINATION

It is understood that services may be terminated upon 10 days written notice for good reason by either party. In this event, HFSD shall be compensated for all work performed before date of termination at the rates set forth in this Agreement.

LIMITATION OF PLANT MATERIAL LIABILITY

HFSD has neither control over nor responsibility for the condition, viability, or maintenance of plant material identified in the contract documents, and accordingly, disclaims all warranties and conditions, either express, implied, or statutory, including, but not limited to, any (if any) implied warranties or conditions of merchantability, of fitness for a particular purpose, of lack of disease or defect, and of lack of negligence. Responsibility and liability for the performance of plant material, whether arising in contract, tort, statute, or otherwise, and for any loss, damage, maintenance, cost or expense, whether direct or consequential (including but not limited to legal costs) arising out of or in connection with plant material is expressly disclaimed; provided that HFSD shall exercise its due diligence to avoid the specification of plant materials that are harmful/hazardous to the public and/or domestic pets, and provided further that HFSD shall specify plant materials that are suitable/adaptable for the climatic region for the Central Oklahoma area.

DESIGN WITHOUT CONSTRUCTION OBSERVATION SERVICES

If HFSD does not provide construction observation or review of the Contractor's performance or any other construction phase services, and that such services are provided by CNH. CNH assumes all responsibility for interpretation of the Contract Documents and for construction observation and supervision and waives any claims against HFSD that may be in any way connected to the landscape architectural scope of services.

In addition, CNH agrees, to the fullest extent permitted by law, to indemnify and hold HFSD harmless from any loss, claim or cost, including reasonable attorney's fees and costs of defense, arising or resulting from the performance of such services by other persons or entities and from any and all claims arising from modification, clarifications, interpretations, adjustments or changes made to the Contract Documents to reflect changed field or other conditions, except for claims arising from the sole negligence or willful misconduct to HFSD.

Initial _____

Scott L. Howard, FASLA,
Principal

Nick C. Fairless
Principal



Mr. Shane Pate, City Manager
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116
RE: Redbud Park & West Grand Blvd Trail Extension project - Amendment #1

October 31, 2024

Attention: Shane,

We are pleased to submit this proposal ADD SERVICES concerning the project referenced above. This Agreement is by and between HFSD, Inc. and the City of Nichols Hills (CONH) for the project listed above in Oklahoma City, OK. HFSD shall provide professional services on the project referenced above to the extent as described in the following Scope of Work:

ADD SERVICE UNDERSTANDING

HFSD shall provide additional design services that include the following scope items (via our subconsultant Johnson & Associates Civil Engineering- (J&A)):

- **Survey Services:**

General Site Topographic Survey (sewer line up & down stream)

Add Service Fee \$ 2,000.

- **Civil Engineering Services:**

Engineering services to lower Sanitary Sewer line within the channel:

Public Sanitary Sewer Line w/ODEQ approvals

Redbud Park Grading Adjustments

Erosion Control Plan & SWPPP Documentation

Add Service Fee \$ 10,000.

- **Added Coordination between HFSD & J&A**

Add Service Fee \$ 1,500.

Total Add Service Fees \$ 13,500.

We would be pleased to answer questions you may have or to clarify the various points in the APPROACH. If this proposal meets with your approval, please sign below and return one copy for our files.

Sincerely,
Howard – Fairbairn Site Design, Inc.


Scott L. Howard, Principal

City of Nichols Hills

By: 
Date: 10/31/24

Scott L. Howard, FASLA
Principal

3100 NW 149th St.-Oklahoma City, OK 73134
Voice 405.752.8018 – Fax 405.752.8701

Nick C. Fairless, ASLA
Principal



CITY OF NICHOLS HILLS

Scott Johnston
Information Systems Manager

TO: Shane Pate, City Manager
FROM: Scott Johnston
SUBJECT: Request to Purchase Backup Network Switches
DATE: Nov 15, 2024

I request permission to purchase backup network switches for the City's network infrastructure. These devices will help us keep the City's network up and running. This project is listed in the 2024-2025 Capital Improvement Budget at a cost not to exceed \$10,000.



CITY OF NICHOLS HILLS

Scott Johnston
Information Systems Manager

TO: Shane Pate, City Manager
FROM: Scott Johnston
SUBJECT: Request to Purchase Computer Monitors
DATE: Nov 19, 2024

I request permission to purchase new computer monitors for the Public Works Department. We have four computer monitors that are in need of replacement. This project is listed in the 2024-2025 Capital Improvement Budget at a cost not to exceed \$600.



CITY OF NICHOLS HILLS

Scott Johnston
Information Systems Manager

TO: Shane Pate, City Manager
FROM: Scott Johnston
SUBJECT: Request to Purchase New Computers
DATE: Nov 15, 2024

I request permission to purchase new computers for the Police and Fire Departments. This is in keeping with our computer replacement plan. This project is listed in the 2024-2025 Capital Improvement Budget at a cost not to exceed \$15,000.

City Council Item Report

MEETING DATE

December 10, 2024

AGENDA ITEM # 9.a

Accept the Annual Comprehensive Financial Report and Accompanying Independent Auditor's Reports for the fiscal year ended June 30, 2024.

ATTACHMENTS

1. FY 24 Nichols Hills ACFR - FINAL
2. 2024-6-30-IAR Internal Control-City of Nichols Hills-FINAL
3. Ltr-Required Comm-City of Nichols Hills-FINAL

**CITY OF NICHOLS HILLS,
OKLAHOMA**

ANNUAL COMPREHENSIVE FINANCIAL REPORT
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
June 30, 2024

CITY OF NICHOLS HILLS, OKLAHOMA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Prepared By:
City of Nichols Hills Department of Finance

CITY OF NICHOLS HILLS, OKLAHOMA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AND ACCOMPANYING INDEPENDENT AUDITOR'S REPORT
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CITY OF NICHOLS HILLS, OKLAHOMA
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AND ACCOMPANYING INDEPENDENT AUDITOR'S REPORT
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INTRODUCTION SECTION



CITY OF NICHOLS HILLS

December 6, 2024

To the Honorable Mayor and Members of the City Council of the
City of Nichols Hills, Oklahoma:

We are pleased to submit to you the Annual Comprehensive Financial Report (hereafter referred to as ACFR) of the City of Nichols Hills for the fiscal year ended June 30, 2024. We believe the information, as presented, is accurate in all material aspects and that all disclosures necessary to enable the reader to gain an adequate understanding of the City's financial affairs have been included. The Management's Discussion and Analysis on pages 11-16 provide additional narrative and detailed analysis of the city's financial affairs. It is the responsibility of the management of the City to prepare the ACFR.

Responsibility for the accuracy, completeness and fairness of the presentation, including all disclosures, rests with management. Management is responsible for establishing and maintaining an internal control structure to ensure that the assets of the City are protected from loss, theft or misuse and that adequate accounting data is compiled for preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. We believe the information, as presented, is accurate in all material aspects and that all disclosures necessary to enable the reader to gain an adequate understanding of the City's financial activities have been included.

The City of Nichols Hills provides many municipal services including public safety, streets, parks, general administration, and public utilities. For financial reporting purposes, all funds, agencies, boards, commissions and authorities over which the City Council has financial accountability are included in this report. Financial accountability is determined by several different factors including fiscal dependence, ability to impose will upon the entity's governing body, provision of specific financial burdens or benefits and separate legal entity status. After a careful evaluation of these factors, the City has included in this financial report the Nichols Hills Municipal Authority, as well as all funds of the City.

The General fund, Street & Alley fund, E-911 fund, Debt Service fund, Health Insurance fund, and Capital Project funds adopt annual budgets. The GO bond fund adopts budgets by project. The City Manager's proposed operating budget for the fiscal year commencing the following July 1 is submitted to the City Council prior to June 1. A public hearing is held prior to June 15 to obtain citizen comments. Subsequent to the public hearing but not later than seven days prior to July 1, the budget is adopted by resolution of the City Council. The adopted budget is filed with the Office of State Auditor and Inspector. The appropriated budget is prepared by fund, function and department. All supplemental appropriations require City Council approval. The City Manager may transfer appropriations between departments without City Council approval. Supplemental appropriations must also be filed with the Office of the State Auditor and Inspector.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. The commitments will be honored during the subsequent year.

Governmental Structure

The City of Nichols Hills operates as a Council/Manager form of government. The legislative authority of the City is vested in a three-member elected City Council. The mayor is elected from among the council itself. The City Council also serves as trustees of the Nichols Hills Municipal Authority. The Mayor and Council appoint a City Manager, who is the chief executive officer of the city, and also appoint a City Treasurer. Responsibility for the day-to-day operations of the City rests with the City Manager.

Economic Condition and Outlook

Nichols Hills is a small community covering approximately two and one-half square miles, with the majority of the City being residential in nature. The two major sources of operational income are sales tax and water revenues. The City ended the fiscal year with a 6.3% increase in sales tax revenue from prior year. Use tax increased 10% from the prior fiscal year.

In the upcoming fiscal year, the City will be working to increase sales tax revenue by promoting local businesses via city-sponsored events, such as the annual Halloween Boo Bash in the Nichols Hills Plaza, the hosting of regular Northwest Oklahoma City Chamber events in our retail spaces and City Hall, and an Earth Day celebration that incorporates local vendors. The City is also developing building incentives and a new park in the northwest corner of the city where significant residential home redevelopment is desired, which redevelopment would result in increased sales tax from the delivery of building materials.

Water sales continue to be good at rounding out our income sources. Water revenue decreased 1.1% from the prior fiscal year. The City of Nichols Hills is fortunate to have an excellent collection rate for utility revenue. The City is in the process of building a new water treatment facility and plans water well redrilling to improve the City's water system.

Major Initiatives

The City of Nichols Hills will continue use of General Obligation Bonds to improve infrastructure. Street improvements will be the major project for the 2025 General Obligation Bond issue, as well as water improvements, sanitary sewer improvements, police vehicles, public works facility improvements, public works vehicles, and park improvements.

Independent Audit

The financial statements of the City and its component units for the fiscal year ended June 30, 2024, have been audited by a firm of Independent Public Accountants, and their opinion is included in the Financial Section of this report.

The financial statements are the responsibility of the City. The responsibility of the Independent Public Accountants is to express an opinion on the City's financial statements based on their audit. An audit is conducted in accordance with generally accepted auditing standards and Government Auditing Standards. Those standards require that the audit be planned and performed in a manner to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Nichols Hills for its Annual Comprehensive Financial Report (ACFR) for the fiscal years ended June 30, 1997 through 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, the contents of which conform to program standards. The ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgment

We would like to thank our consultants, Crawford & Associates, P.C., for their professional guidance and experience. And also, thanks to our auditors, Finley & Cook, PLLC for their assistance in this process.

Finally, to the Nichols Hills City Council we extend heartfelt thanks for their support. It is their commitment to financial reporting excellence that allows the citizens of Nichols Hills to be fully informed about their municipal government finances. We are proud to convey the Council's commitment to our citizens and to all readers of the 2023-24 ACFR.

Respectfully submitted,



S. Shane Pate II
City Manager

CITY OF NICHOLS HILLS, OKLAHOMA

LIST OF PRINCIPAL OFFICIALS

JUNE 30, 2024

City Council

E. Peter Hoffman Jr., Mayor
Steven J. Goetzinger Vice-Mayor
Sody Clements, Member

Administration

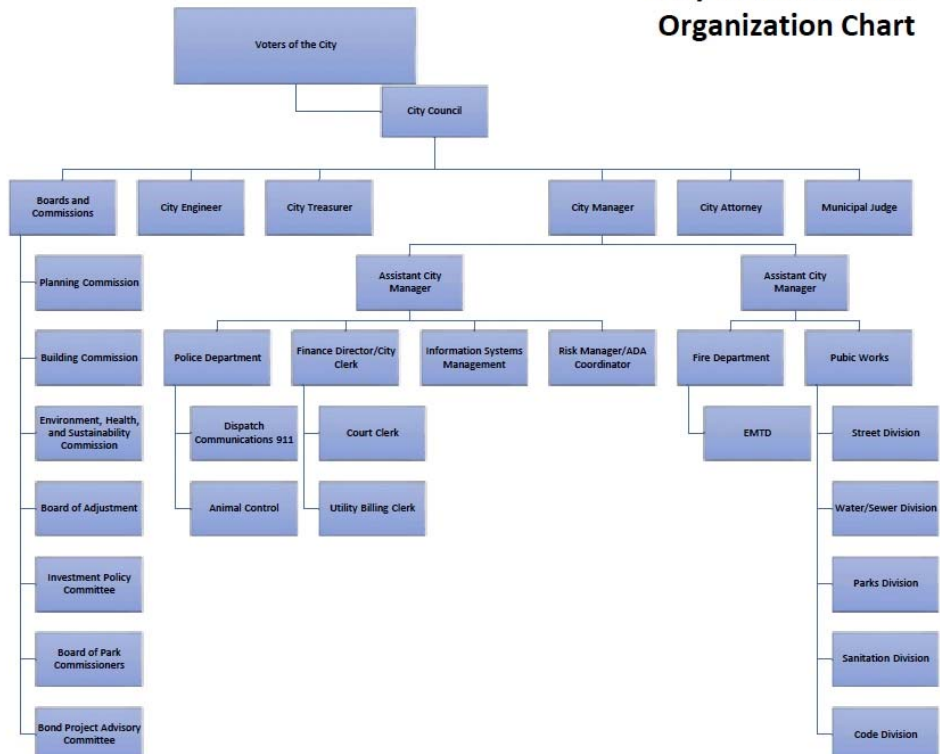
S. Shane Pate II	City Manager
Michael Taylor	Assistant City Manager
Amanda Copeland	Assistant City Manager
Sherry Dickson	Assistant City Clerk
Johnson Hightower	City Treasurer
John Michael Williams	City Attorney
Lindy Hough	Risk Manager
Randy Lawrence	Director of Public Works
Dennis Albert	Deputy Public Works Director
Kevin Boydston	Fire Chief
Todd Mayes	Assistant Fire Chief
Steven Cox	Police Chief
Casey Nix	Assistant Police Chief
Scott Johnston	Information Systems Manager

Finance Department

Amanda Copeland	Finance Director
Sherry Dickson	Assistant Finance Director
Nikki Brown	Court Clerk
Rachel Gerber	Utility Billing Clerk

City of Nichols Hills Organization Chart

City of Nichols Hills Organization Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Nichols Hills
Oklahoma**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council of
the City of Nichols Hills, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nichols Hills, Oklahoma (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis, the budgetary comparison schedule—general fund, the notes to the budgetary comparison schedule, the schedule of share of net pension liability (asset)—Oklahoma Police Pension and Retirement System, the schedule of City contributions—Oklahoma Police Pension and Retirement System, the schedule of share of net pension liability—Oklahoma Firefighters Pension and Retirement System, the schedule of City contributions—Oklahoma Firefighters Pension and Retirement System, the schedule of changes in net pension liability (asset) and related ratios—Oklahoma Municipal Retirement Fund, the schedule of employer contributions—Oklahoma Municipal Retirement Fund, and the schedule of changes in total OPEB liability and related ratios on pages 11–16 and pages 58–68, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining schedules—general fund accounts, combining statements of non-major governmental funds, budgetary comparison schedule—non major governmental funds, budgetary comparison schedule—major governmental funds, and combining schedules—enterprise fund accounts are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

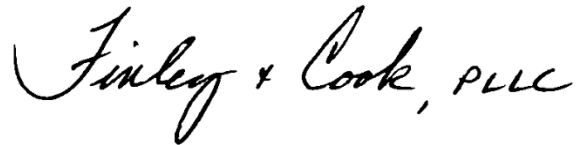
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Finley & Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
December 6, 2024

Our discussion and analysis of the City of Nichols Hills financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2024, the City's total net position increased by \$4,056,258 or 9.7% from the prior year.
- During the year, the City's expenses for governmental activities totaled \$16,878,793 and were funded by program revenues of \$3,819,544 and other general revenues and transfers that totaled \$15,806,497. This resulted in an increase in governmental activities net position of \$2,747,248. The increase is due to an increase in sales tax revenue, investment income, and park donations.
- The City's business-type activities reported revenues of \$6,206,913 and expenses and transfers of \$4,897,903 resulting in an increase in net position of \$1,309,010. The increase was due to a donation of a water well.
- At June 30, 2024, the General Fund reported an unassigned fund balance of \$4,714,948, which is an increase from the prior year due in part to a decrease in assigned capital projects.
- For budgetary reporting purposes, the General Fund reported resources available for appropriation over final of estimates of \$646,830, or 5.7%, while expenditures were under the final appropriations by \$664,878 or 4.9%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Nichols Hills (the "City") and its component unit using the integrated approach as prescribed by GASB. Included in this report are governmental-wide statements for each of two categories of activities – governmental and business-type.

The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately and combined. These statements include all assets of the City (including infrastructure) and deferred outflows, as well as all liabilities (including long-term debt) and deferred inflows.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

One of the most frequently asked questions about the City's finances is, "Has the City's financial condition improved, declined or remained steady over the last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All of the current year's revenues, expenses and deferrals are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them from the prior year. You can think of the City's net position – the difference between assets, deferred outflows, liabilities and deferred inflows – as one way to measure the City's financial condition, or position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. However, you must consider other nonfinancial factors, such as changes in the City's tax base and the condition of the City's roads, to assess the overall health of the City.

As mentioned above, in the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

- Governmental activities -- Most of the City's basic services are reported here, including the police, fire, general administration, streets, sanitation, and parks. Sales taxes, franchise fees, fines, charges for services, and state and federal grants finance most of these activities.
- Business-type activities -- For these activities, the City charges a fee to customers to help cover all or most of the cost of the services it provides. The City's water and wastewater utilities are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds -- not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money.

Governmental funds -- Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

Proprietary funds -- When the City charges customers for the services it provides -- whether to outside customers or to other units of the City -- these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that business-type activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The City's combined net position increased from \$41.4 million to \$45.5 million between fiscal years 2023 and 2024. Looking at the net position of governmental and business-type activities separately, total net position of the governmental activities increased \$2,747,248 and business-type activities increased \$1,309,010.

Governmental current assets increased this year due to cash and investments set aside for future park projects and bond projects. Governmental other liabilities increased due to an increase in accounts payable for capital projects and bond payments due within one year. Governmental deferred inflows in resources increased mostly due to a cell tower lease renewal extending the terms of the lease and partially due to pension. Governmental net investment in capital assets increased due to large capital projects completed in the current year. Governmental restricted net position increased due to donation revenue held for park projects. Business-type deferred outflows of resources and deferred inflows of resources both decreased due to actuarial factors in the pension plan. Business-type other liabilities decreased due to a capital project accounts payable item in the prior year.

CITY OF NICHOLS HILLS, OKLAHOMA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the fiscal year ended June 30, 2024

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2024	2023		2024	2023		2024	2023	
Current assets	\$ 32,559,698	\$ 27,835,657	17%	\$ 4,973,062	\$ 4,811,705	3%	\$ 37,532,760	\$ 32,647,362	15%
Capital assets, net	41,417,687	38,661,572	7%	19,666,820	18,677,157	5%	61,084,507	57,338,729	7%
Total assets	73,977,385	66,497,229	11%	24,639,882	23,488,862	5%	98,617,267	89,986,091	10%
Deferred outflows of resources	3,479,056	3,975,047	-12%	303,670	418,227	-27%	3,782,726	4,393,274	-14%
Long-term debt outstanding	47,443,819	45,596,290	4%	214,102	216,211	-1%	47,657,921	45,812,501	4%
Other liabilities	6,832,157	5,344,424	28%	148,823	396,394	-62%	6,980,980	5,740,818	22%
Total liabilities	54,275,976	50,940,714	7%	362,925	612,605	-41%	54,638,901	51,553,319	6%
Deferred inflows of resources	2,240,804	1,339,149	67%	66,201	89,068	-26%	2,307,005	1,428,217	62%
Net position									
Net investment in capital assets	12,071,208	9,807,498	23%	19,652,416	18,419,867	7%	31,723,624	28,227,365	12%
Restricted	1,743,595	1,077,083	62%	42,196	-		1,785,791	1,077,083	66%
Unrestricted	7,124,858	7,307,832	-3%	4,819,814	4,785,549	1%	11,944,672	12,093,381	-1%
Total net position	\$ 20,939,661	\$ 18,192,413	15%	\$ 24,514,426	\$ 23,205,416	6%	\$ 45,454,087	\$ 41,397,829	10%

Change in Net Position

For the year ended June 30, 2024, net position of the primary government changed as follows:

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2024	2023		2024	2023		2024	2023	
Revenues									
Program revenues - Charges for services	\$ 2,845,974	\$ 2,617,893	9%	\$ 5,272,301	\$ 5,313,799	-1%	\$ 8,118,275	\$ 7,931,692	2%
Program revenues - Other	973,570	1,009,013	-4%	710,000	-	100%	1,683,570	1,009,013	67%
Taxes and other general revenues:									
Taxes	13,392,730	11,606,622	15%	-	-		13,392,730	11,606,622	15%
Intergovernmental	10,197	10,303	-1%	-	-		10,197	10,303	-1%
Investment income	1,524,639	932,534	63%	211,856	186,207	14%	1,736,495	1,118,741	55%
Miscellaneous	397,829	587,311	-32%	12,756	23,678	-46%	410,585	610,989	-33%
Total revenues	19,144,939	16,763,676	14%	6,206,913	5,523,684	12%	25,351,852	22,287,360	14%
Expenses									
General government	4,012,642	3,695,144	9%	-	-		4,012,642	3,695,144	9%
Public safety	7,379,628	6,724,195	10%	-	-		7,379,628	6,724,195	10%
Highways and streets	2,018,857	1,628,008	24%	-	-		2,018,857	1,628,008	24%
Culture and recreation	512,776	401,339	28%	-	-		512,776	401,339	28%
Public works	1,815,754	1,637,914	11%	-	-		1,815,754	1,637,914	11%
Interest on long-term debt	1,139,136	792,112	44%	-	-		1,139,136	792,112	44%
Water	-	-		3,157,234	3,098,691	2%	3,157,234	3,098,691	2%
Wastewater	-	-		1,259,567	1,138,250	11%	1,259,567	1,138,250	11%
Total expenses	16,878,793	14,878,712	13%	4,416,801	4,236,941	4%	21,295,594	19,115,653	11%
Excess (deficiency) before transfers	2,266,146	1,884,964	20%	1,790,112	1,286,743	39%	4,056,258	3,171,707	28%
Transfers	481,102	218,222	120%	(481,102)	(218,222)	120%	-	-	
Change in net position	2,747,248	2,103,186	31%	1,309,010	1,068,521	23%	4,056,258	3,171,707	28%
Beginning net position	18,192,413	16,089,227		23,205,416	22,136,895		41,397,829	38,226,122	
Ending net position	\$ 20,939,661	\$ 18,192,413		\$ 24,514,426	\$ 23,205,416		\$ 45,454,087	\$ 41,397,829	

Governmental Activities taxes increased due to an increase in ad valorem taxes for debt service payments and an increase in sales and use tax revenue. Investment income increased due to interest rates increasing for Governmental and Business-Type Activities. Governmental miscellaneous revenue decreased due to donation of capital assets and sale of surplus items in the prior year. Highways and streets expense increased due to an additional employee, promotions, and an increase in depreciation expense. Culture and recreation expenses increased due to depreciation expense and maintenance fee increases. Interest on long-term debt increased due to rising interest rates on GO Bond debt. Transfers changed in the current year due to Business-type activity projects from GO Bonds. Business-type program revenue increased due to a donation of a water well in the current year.

CITY OF NICHOLS HILLS, OKLAHOMA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the fiscal year ended June 30, 2024

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants or contributions. All other governmental revenues are reported as general. It is important to note all taxes are classified as general revenue even if restricted for a specific purpose.

Net Revenue (Expense) of Governmental Activities

	Total Expense of Services	Net Revenue (Expense) of Services	Total Expense of Services	Net Revenue (Expense) of Services
	2024	2024	2023	2023
General government	\$4,012,642	(\$3,446,408)	\$3,695,144	(\$2,800,834)
Public safety	7,379,628	(5,914,212)	6,724,195	(5,364,231)
Highways and streets	2,018,857	(1,847,962)	1,628,008	(1,485,037)
Culture and recreation	512,776	(189,656)	401,339	(401,339)
Public works	1,815,754	(521,875)	1,637,914	(408,253)
Interest on long-term debt	1,139,136	(1,139,136)	792,112	(792,112)
Total	\$16,878,793	(\$13,059,249)	\$14,878,712	(\$11,251,806)

For the year ended June 30, 2024, total expenses for governmental activities amounted to approximately \$16.9 million. Of these total expenses, the program revenues funded \$3.8 million through service charges and grants and other contributions, while taxpayers, transfers, and other general revenues funded the remainder of \$13.1 million.

Business-Type Activities

Net Revenue (Expense) of Business-Type Activities

	Total Expense of Services	Net Revenue (Expense) of Services	Total Expense of Services	Net Revenue (Expense) of Services
	2024	2024	2023	2023
Water	\$3,157,234	\$1,371,581	\$3,098,691	\$751,455
Wastewater	1,259,567	193,919	1,138,250	325,403
Total	\$4,416,801	\$1,565,500	\$4,236,941	\$1,076,858

In the business-type activities, the charges for services in FY2024 were sufficient to cover expenses.

CITY OF NICHOLS HILLS, OKLAHOMA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the fiscal year ended June 30, 2024

A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2024 fiscal year, the governmental funds reported a combined fund balance of \$28.4 million or a 12.2% increase from the prior year. The enterprise fund reported net position of \$24.5 million or a 5.6% increase from 2023.

At June 30, 2024, the General Fund reported an unassigned fund balance of \$4,714,948, which is an increase from prior year due to a decrease in assigned fund balance for capital projects. The Debt Service Fund increased its fund balance minimally by \$5,755. The Capital Improvement Fund had an increase in fund balance due to \$1.7 million additional transfers from the General Fund for a future park project. The City issued Series 2024 General Obligation Bonds in the amount of \$7,020,000 for capital projects, and the GO Bond Fund balance increased by \$1,096,235.

General Fund Budgetary Highlights

Over the course of the year, the City Council made budget revisions mostly due to capital asset projects, and surplus pay for employees exceeded original estimates. The final budget appropriation only increased for the surplus pay to employees, all other amendments were offset by a decrease in appropriations from another department. The General Fund reported resources available for appropriations over final estimates of \$1,562,336 (9.6%) and expenditures under final appropriations by \$664,878 (4.9%). Sales and use tax budget amounts were purposely conservative causing revenue to exceed budget even after amendments.

Capital Asset and Debt Administration

Capital Assets

At June 30, 2024, the City had approximately \$61.1 million invested in capital assets, net of depreciation, including police and fire equipment, buildings, park facilities, water lines, sewer lines and systems. (See table below).

Primary Government Capital Assets (Net of accumulated depreciation)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$683,674	\$683,674	\$207,742	\$207,742	\$891,416	\$891,416
Buildings	6,023,478	2,520,080	2,442,447	911,888	8,465,925	3,431,968
Imp. other than buildings	2,424,612	728,400	24,232	18,018	2,448,844	746,418
Machinery, furniture and equipment	2,508,713	2,285,406	296,804	320,252	2,805,517	2,605,658
Infrastructure	26,146,553	25,992,489	-	-	26,146,553	25,992,489
Utility improvements	-	-	14,162,239	15,370,440	14,162,239	15,370,440
Water rights	-	-	29,209	31,386	29,209	31,386
Construction in progress	3,630,657	6,451,523	2,504,147	1,817,431	6,134,804	8,268,954
Totals	<u>\$41,417,687</u>	<u>\$38,661,572</u>	<u>\$19,666,820</u>	<u>\$18,677,157</u>	<u>\$61,084,507</u>	<u>\$57,338,729</u>

This year's more significant capital asset additions are various paving projects, an erosion project in the park, a CNG Sanitation Truck, completion of the Fire Station addition and the completion of Love Family Park. Depreciation expense for all assets totaled \$4.5 million. See Note 3.D. for additional information.

Long- Term Debt Administration

At year-end, the City had approximately \$45.3 million in outstanding long-term debt. (See table below). These debts are further detailed below and excludes any unamortized debt premiums and discounts.

CITY OF NICHOLS HILLS, OKLAHOMA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the fiscal year ended June 30, 2024

Primary Government Long-Term Debt							Total
	Governmental Activities		Business-Type Activities		Total		Percentage Change
	2024	2023	2024	2023	2024	2023	2023-2024
G.O. Bonds payable	\$44,390,000	\$41,975,000	\$ -	\$ -	\$44,390,000	\$41,975,000	5.8%
Water rights	-	-	14,404	15,303	14,404	15,303	-5.9%
Accrued comp absences	800,493	637,058	54,177	53,830	854,670	690,888	23.7%
Utility deposits	-	-	28,460	27,760	28,460	27,760	2.5%
Totals	\$ 45,190,493	\$42,612,058	\$ 97,041	\$ 96,893	\$45,287,534	\$42,708,951	6.0%

For the year ended June 30, 2024, the City issued \$7.0 million of general obligation bonds for capital improvements. Accrued compensated absences increased due to incentive bonuses, cost of living increases and low employee turnover. See Note 3.E. for additional information.

Economic Factors and Next Year's Budget and Rates

Nichols Hills is a small community covering approximately two and one-half square miles, with the majority of the City being residential in nature. The two major sources of operational income are sales tax and water revenues. The City ended the fiscal year with a 6.3% increase in sales tax revenue from prior year. Use tax increased 10% from the prior fiscal year. In the upcoming fiscal year, the City will be working to increase sales tax revenue by promoting local businesses via city-sponsored events, such as the annual Halloween Boo Bash in the Nichols Hills Plaza, the hosting of regular Northwest Oklahoma City Chamber events in our retail spaces and City Hall, and an Earth Day celebration that incorporates local vendors. The City is also developing building incentives and a new park in the northwest corner of the city where significant residential home redevelopment is desired, which redevelopment would result in increased sales tax from the delivery of building materials.

Water sales continue to be good at rounding out our income sources. Water revenue decreased slightly by 1.1% from the prior fiscal year. The City of Nichols Hills is fortunate to have an excellent collection rate for utility revenue. The City is in the process of building a new water treatment facility and plans water well redrilling to improve the City's water system.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Clerk's Office at 6407 Avondale Dr., Nichols Hills, Oklahoma 73116 or phone at (405) 843-6637.

**City of Nichols Hills
Statement of Net Position
June 30, 2024**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 9,089,784	\$ 1,817,453	\$ 10,907,237
Investments	19,994,819	2,375,000	22,369,819
Deposits with insurance pool	73,273	-	73,273
Interest receivable	306,383	16,115	322,498
Accounts receivable, net	-	808,216	808,216
Franchise tax receivable	45,294	-	45,294
Court fines receivable, net	214,300	-	214,300
Other receivables	13,154	-	13,154
Internal balances	85,918	(85,918)	-
Due from other governments	1,195,197	-	1,195,197
Lease receivable	1,266,737	-	1,266,737
Net pension asset	274,839	42,196	317,035
Capital assets:			
Non-depreciable assets	4,314,331	2,711,889	7,026,220
Depreciable assets, net	37,103,356	16,954,931	54,058,287
Total capital assets	<u>41,417,687</u>	<u>19,666,820</u>	<u>61,084,507</u>
Total assets	<u>73,977,385</u>	<u>24,639,882</u>	<u>98,617,267</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to OPEB	275,300	42,196	317,496
Deferred amounts related to pensions	3,203,756	261,474	3,465,230
Total deferred outflows of resources	<u>3,479,056</u>	<u>303,670</u>	<u>3,782,726</u>
LIABILITIES			
Accounts payable and accrued expenses	1,842,108	142,472	1,984,580
Long-term liabilities			
Due within one year			
Compensated absences	80,049	5,418	85,467
Bonds and notes payable	4,910,000	933	4,910,933
Due in more than one year			
Deposit liability	74,820	33,660	108,480
Bonds and notes payable	41,131,666	13,471	41,145,137
Compensated absences	720,444	48,759	769,203
Net pension liability	4,544,827	-	4,544,827
Total OPEB liability	915,260	111,901	1,027,161
Claims and judgments	56,802	6,311	63,113
Total liabilities	<u>54,275,976</u>	<u>362,925</u>	<u>54,638,901</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to OPEB	337,826	43,784	381,610
Deferred amounts related to refunding	16,056	-	16,056
Deferred amounts related to leases	1,266,737	-	1,266,737
Deferred amounts related to pensions	620,185	22,417	642,602
	<u>2,240,804</u>	<u>66,201</u>	<u>2,307,005</u>
NET POSITION			
Net investment in capital assets	12,071,208	19,652,416	31,723,624
Restricted for:			
Pension	274,839	42,196	317,035
Debt service	404,502	-	404,502
Streets	260,470	-	260,470
Donations	645,744	-	645,744
Public safety	84,767	-	84,767
Insurance	73,273	-	73,273
Unrestricted	7,124,858	4,819,814	11,944,672
Total net position	<u>\$ 20,939,661</u>	<u>\$ 24,472,230</u>	<u>\$ 45,454,087</u>

**City of Nichols Hills
Statement of Activities
For the Year Ended June 30, 2024**

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities							
General Government	\$ 4,012,642	\$ 511,305	\$ 54,929	\$ -	\$ (3,446,408)	\$ -	\$ (3,446,408)
Public Safety	7,379,628	904,249	559,544	1,623	(5,914,212)	-	(5,914,212)
Highways and Streets	2,018,857	136,541	34,354	-	(1,847,962)	-	(1,847,962)
Public Works	1,815,754	1,293,879	-	-	(521,875)	-	(521,875)
Culture and Recreation	512,776	-	323,120	-	(189,656)	-	(189,656)
Interest on Long-term debt	1,139,136	-	-	-	(1,139,136)	-	(1,139,136)
Total governmental activities	<u>16,878,793</u>	<u>2,845,974</u>	<u>971,947</u>	<u>1,623</u>	<u>(13,059,249)</u>	<u>-</u>	<u>(13,059,249)</u>
Business-type Activities							
Water	3,157,234	3,818,815	-	710,000	-	1,371,581	1,371,581
Wastewater	1,259,567	1,453,486	-	-	-	193,919	193,919
Total business-type activities	<u>4,416,801</u>	<u>5,272,301</u>	<u>-</u>	<u>710,000</u>	<u>-</u>	<u>1,565,500</u>	<u>1,565,500</u>
Total primary government	<u>\$ 21,295,594</u>	<u>\$ 8,118,275</u>	<u>\$ 971,947</u>	<u>\$ 711,623</u>	<u>(13,059,249)</u>	<u>1,565,500</u>	<u>(11,493,749)</u>
General revenues:							
Taxes:							
Sales tax					7,133,492	-	7,133,492
Property taxes, levied for debt service					5,891,449	-	5,891,449
Franchise taxes					351,063	-	351,063
E911 taxes					16,726	-	16,726
Intergovernment not restricted to specific programs					10,197	-	10,197
Unrestricted investment earnings					1,524,639	211,856	1,736,495
Miscellaneous					397,829	12,756	410,585
Transfers					481,102	(481,102)	-
Total general revenues and transfers					<u>15,806,497</u>	<u>(256,490)</u>	<u>15,550,007</u>
Change in net position					2,747,248	1,309,010	4,056,258
Net position - beginning					18,192,413	23,163,220	41,355,633
Net position - ending					<u>\$ 20,939,661</u>	<u>\$ 24,472,230</u>	<u>\$ 45,454,087</u>

See accompanying notes to the basic financial statements

See accompanying notes to the basic financial statements

**City of Nichols Hills
Balance Sheet
Governmental Funds
June 30, 2024**

	General Fund	Debt Service Fund	Capital Improvement Fund	GO Bond Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 1,786,860	\$ 366,577	\$ 1,384,234	\$ 4,324,241	\$ 635,113	\$ 380,885	\$ 8,877,910
Restricted cash and equivalents	74,820	-	-	-	-	-	74,820
Investments	3,200,000	-	3,650,000	13,144,819	-	-	19,994,819
Deposits with insurance pool	73,273	-	-	-	-	-	73,273
Receivables:							
Accrued interest receivable	51,880	-	64,203	190,300	-	-	306,383
Due from other funds	85,918	-	-	-	-	-	85,918
Due from other governments	1,051,455	142,459	-	-	-	1,283	1,195,197
Franchise taxes receivable	45,294	-	-	-	-	-	45,294
Court fines receivable, net	214,300	-	-	-	-	-	214,300
Leases	1,266,737	-	-	-	-	-	1,266,737
Other	12,425	-	-	-	-	729	13,154
Total assets	<u>\$ 7,862,962</u>	<u>\$ 509,036</u>	<u>\$ 5,098,437</u>	<u>\$ 17,659,360</u>	<u>635,113</u>	<u>\$ 382,897</u>	<u>\$ 32,147,805</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 276,430	\$ -	\$ 136,365	\$ 1,282,903	-	\$ -	\$ 1,695,698
Due to other governments	2,512	-	-	-	-	-	2,512
Deposit liabilities	74,820	-	-	-	-	-	74,820
Retainage payable	-	-	-	143,898	-	-	143,898
Total liabilities	<u>353,762</u>	<u>-</u>	<u>136,365</u>	<u>1,426,801</u>	<u>-</u>	<u>-</u>	<u>1,916,928</u>
Deferred inflows of resources:							
Leases	1,266,737	-	-	-	-	-	1,266,737
Unavailable revenue	241,978	104,534	64,203	190,300	-	-	601,015
Total deferred inflows	<u>1,508,715</u>	<u>104,534</u>	<u>64,203</u>	<u>190,300</u>	<u>-</u>	<u>-</u>	<u>1,867,752</u>
Fund balances:							
Restricted for:							
Streets	-	-	-	-	-	260,470	260,470
Public safety	-	-	-	-	-	84,767	84,767
Donations	65,832	-	-	-	579,912	-	645,744
Debt service	-	404,502	-	-	-	-	404,502
Capital projects	-	-	-	15,447,176	-	-	15,447,176
Insurance	73,273	-	-	-	-	-	73,273
Committed for:							
Capital projects	621,432	-	-	-	-	-	621,432
Assigned for:							
Streets	-	-	-	-	-	30,094	30,094
Economic development	500,000	-	-	-	-	-	500,000
Capital projects	-	-	-	-	-	7,566	7,566
Donations	-	-	-	-	55,201	-	55,201
Capital projects	-	-	4,897,869	595,083	-	-	5,492,952
Parks	25,000	-	-	-	-	-	25,000
Unassigned	4,714,948	-	-	-	-	-	4,714,948
Total fund balances	<u>6,000,485</u>	<u>404,502</u>	<u>4,897,869</u>	<u>16,042,259</u>	<u>635,113</u>	<u>382,897</u>	<u>28,363,125</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 7,862,962</u>	<u>\$ 509,036</u>	<u>\$ 5,098,437</u>	<u>\$ 17,659,360</u>	<u>\$ 635,113</u>	<u>\$ 382,897</u>	<u>\$ 32,147,805</u>

See accompanying notes to the basic financial statements

City of Nichols Hills
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net
Position
June 30, 2024

Total fund balance, governmental funds	\$ 28,363,125
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the funds, net of accumulated depreciation of \$25,120,175.	<u>41,417,687</u>
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Certain other long-term assets and deferred outflows are not available to pay current fund liabilities and therefore are deferred or not reported in the funds:

Net pension asset	274,839
Deferred Outflows:	
Court fines receivable	190,098
Investment receivable	306,383
Deferred amount related to OPEB	275,300
Pension related deferred outflows	3,203,756
Receivable from other governments	<u>104,534</u>
	<u>4,354,910</u>

Internal service fund are used by management to charge costs of certain activities that benefit multiple funds, such as self-insurance costs, to individual funds. These assets and liabilities of these internal service funds are reported in the governmental activities of the Statement of Net Position:

Internal service funds' net position	<u>80,252</u>
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Certain liabilities are not due and payable from current financial resources and therefore, they, along with the deferred inflows, are not reported in the funds:

General obligation bonds payable	(46,041,666)
Deferred inflow on refunding	(16,056)
Accrued compensated absences	(800,493)
Net pension liability	(4,544,827)
Total OPEB liability	(915,260)
OPEB related deferred inflows	(337,826)
Pension related deferred inflows	<u>(620,185)</u>
	<u>(53,276,313)</u>

Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 20,939,661</u></u>
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See accompanying notes to the basic financial statements

City of Nichols Hills
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General Fund	Debt Service Fund	Capital Improvement Fund	GO Bond Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	\$ -	\$ 5,845,086	\$ -	\$ -	\$ -	\$ -	\$ 5,845,086
Taxes	7,484,555	-	-	-	-	16,726	7,501,281
Fees and fines	140,009	-	-	-	-	-	140,009
Licenses and permits	317,897	-	-	-	-	-	317,897
Intergovernmental	769,119	-	266,121	-	-	34,354	1,069,594
Charges for services	1,272,111	-	-	-	-	-	1,272,111
Investment earnings	284,568	162,359	153,066	881,346	28,972	17,542	1,527,853
Miscellaneous	339,406	-	24,568	-	-	-	363,974
Donations	-	-	-	-	323,120	-	323,120
Total revenues	<u>10,607,665</u>	<u>6,007,445</u>	<u>443,755</u>	<u>881,346</u>	<u>352,092</u>	<u>68,622</u>	<u>18,360,925</u>
EXPENDITURES							
Current:							
General government	3,178,395	3,802	-	8,064	-	-	3,190,261
Public safety	6,080,013	-	-	-	-	-	6,080,013
Highways and streets	519,142	-	-	-	-	-	519,142
Public works	1,262,077	-	-	-	-	-	1,262,077
Culture and recreation	252,148	-	-	-	10,575	-	262,723
Debt service:							
Principal	-	4,605,000	-	-	-	-	4,605,000
Interest and other charges	-	1,392,888	-	-	-	-	1,392,888
Bond issuance costs	-	-	-	98,404	-	-	98,404
Capital outlay	80,479	-	579,459	6,979,443	59,986	-	7,699,367
Total expenditures	<u>11,372,254</u>	<u>6,001,690</u>	<u>579,459</u>	<u>7,085,911</u>	<u>70,561</u>	<u>-</u>	<u>25,109,875</u>
Excess (deficiency) of revenues over expenditures	<u>(764,589)</u>	<u>5,755</u>	<u>(135,704)</u>	<u>(6,204,565)</u>	<u>281,531</u>	<u>68,622</u>	<u>(6,748,950)</u>
OTHER FINANCING SOURCES (USES)							
Issuance of debt	-	-	-	7,020,000	-	-	7,020,000
Premium on issuance of debt	-	-	-	280,800	-	-	280,800
Transfers in	2,534,255	-	2,277,578	-	-	-	4,811,833
Transfers out	(2,277,578)	-	-	-	-	-	(2,277,578)
Total other financing sources and uses	<u>256,677</u>	<u>-</u>	<u>2,277,578</u>	<u>7,300,800</u>	<u>-</u>	<u>-</u>	<u>9,835,055</u>
Net change in fund balances	(507,912)	5,755	2,141,874	1,096,235	281,531	68,622	3,086,105
Fund balances - beginning	<u>6,508,397</u>	<u>398,747</u>	<u>2,755,995</u>	<u>14,946,024</u>	<u>353,582</u>	<u>314,275</u>	<u>25,277,020</u>
Fund balances - ending	<u>\$ 6,000,485</u>	<u>\$ 404,502</u>	<u>\$ 4,897,869</u>	<u>\$ 16,042,259</u>	<u>\$ 635,113</u>	<u>\$ 382,897</u>	<u>\$ 28,363,125</u>

See accompanying notes to the basic financial statements

City of Nichols Hills
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Net change in fund balances - total governmental funds: \$ 3,086,105

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	5,490,314
Depreciation expense	(2,722,387)
Loss on disposal of capital asset	(11,812)
	2,756,115

In the Statement of Activities, the net cost of pension and other post-employment benefits earned is calculated and is reported as pension and OPEB expense. The fund financial statements report pension and OPEB contributions as expenditures. This amount represents the difference between pension and OPEB contributions and calculated pension and OPEB expense. (850,328)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Change in unavailable revenue	(180,486)
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Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and can also increase deferred amounts in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds; but the repayment reduces long-term liabilities in the Statement of Net Position:

Bond proceeds received	(7,020,000)
General obligation bond principal payments	4,605,000
Change in bond premium	(31,469)
Change in deferred inflow on refunding	5,505
Change in bond discount	(1,084)
	(2,442,048)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued compensated absences	(163,435)
Net pension obligation	586,657
Total OPEB liability	(70,097)
	353,125

Internal service fund activity is reported as a proprietary fund in the fund financial statements, but certain net revenues are reported in governmental activities on the Statement of Activities

Change in net position for internal service funds	24,765
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Change in net position of Governmental Activities	\$ 2,747,248
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See accompanying notes to the basic financial statements

**City of Nichols Hills
Statement of Net Position
Proprietary Fund
June 30, 2024**

	Enterprise Fund	
	Nichols Hills Municipal Authority	Internal Service Fund
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,768,565	\$ 152,282
Investments	2,375,000	-
Accounts receivable, net	808,216	-
Accrued interest receivable	16,115	-
Total current assets	<u>4,967,896</u>	<u>152,282</u>
Non-current assets:		
Restricted cash and cash equivalents	33,660	-
Net pension asset	42,196	-
Capital assets:		
Non-depreciable assets	2,711,889	-
Depreciable assets, net	16,954,931	-
Total non-current assets	<u>19,742,676</u>	<u>-</u>
Total assets	<u>24,710,572</u>	<u>152,282</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred amounts related to OPEB	42,196	-
Deferred amounts related to pensions	261,474	-
	<u>303,670</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	142,472	-
Due to other funds	85,918	-
Compensated absences, current portion	5,418	-
Claims and judgments	-	63,113
Notes payable, current portion	933	-
Total current liabilities	<u>234,741</u>	<u>63,113</u>
Non-current liabilities:		
Compensated absences	48,759	-
Meter deposit liability	33,660	-
Notes payable, non-current portion	13,471	-
OPEB liability	111,901	-
Total non-current liabilities	<u>207,791</u>	<u>-</u>
Total liabilities	<u>442,532</u>	<u>63,113</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred amounts related to OPEB	43,784	-
Deferred amounts related to pensions	22,417	-
	<u>66,201</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	19,652,416	-
Restricted for pension	42,196	-
Unrestricted	4,810,897	89,169
Total net position	<u>\$ 24,505,509</u>	<u>\$ 89,169</u>

**City of Nichols Hills
Reconciliation of the Proprietary Funds Balance Sheet to the Statement
of Net Position
June 30, 2024**

Total net position, proprietary funds	\$ 24,505,509
Internal service fund are used by management to charge costs of certain activities that benefit multiple funds, such as self-insurance costs, to individual funds. These assets and liabilities of these internal service funds are reported in the governmental activities of the Statement of Net Position:	
Internal service funds' net position	<u>8,917</u>
Net Position of Business-Type Activities in the Statement of Net Position	<u>\$ 24,514,426</u>
See accompanying notes to the basic financial statements	

City of Nichols Hills
Statement of Revenues, Expenses and Change in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2024

	<u>Enterprise Fund</u>	
	<u>Nichols Hills Municipal Authority</u>	<u>Internal Service Fund</u>
REVENUES		
Charges for services:		
Water charges	\$ 3,643,313	\$ -
Wastewater charges	1,453,486	-
Water taps	29,558	-
Penalties	14,301	-
Health insurance charge	-	1,142,060
Miscellaneous revenue	12,756	50,179
Total operating revenues	<u>5,153,414</u>	<u>1,192,239</u>
OPERATING EXPENSES		
Administrative	848,154	2,017
Water and wastewater operations	1,515,104	-
Insurance claims and expenses	-	1,178,842
Depreciation expense	1,816,654	-
Total operating expenses	<u>4,179,912</u>	<u>1,180,859</u>
Operating income	<u>973,502</u>	<u>11,380</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	211,856	16,135
Interest expense	(1,140)	-
Total non-operating revenues (expense)	<u>210,716</u>	<u>16,135</u>
Income before contributions and transfers	1,184,218	27,515
Capital contributions	2,656,296	-
Transfer out	(2,534,255)	-
Change in net position	<u>1,306,259</u>	<u>27,515</u>
Total net position- beginning	23,199,250	61,654
Total net position - ending	<u>\$ 24,505,509</u>	<u>\$ 89,169</u>

City of Nichols Hills
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Proprietary Funds to the Statement of Activities
For the Year Ended June 30, 2024

Net change in net position - total proprietary funds: \$ 1,306,259

Amounts reported for Business-Type Activities in the
Statement of Activities are different because:

Internal service fund activity is reported as a proprietary fund
in the fund financial statements, but certain net revenues are
reported in Business-Type Activities on the Statement of
Activities

Change in net position for internal service funds 2,751

Change in net position of Business-Type Activities \$ 1,309,010

See accompanying notes to the basic financial statements

**City of Nichols Hills
Statement of Cash Flow
Proprietary Fund
For the Year Ended June 30, 2024**

	Enterprise Fund	
	Nichols Hills Municipal Authority	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 4,978,381	\$ -
Payments to suppliers	(1,640,027)	(1,179,105)
Payments to employees	(928,593)	-
Receipts of customer meter deposits	20,650	-
Refunds of customer meter deposits	(14,750)	-
Interfund receipts/payments	(152)	-
Other income	-	50,179
Health insurance charge	-	1,158,297
Net cash provided by operating activities	2,415,509	29,371
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	(2,534,255)	-
Net cash provided by (used in) noncapital financing activities	(2,534,255)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(150,021)	-
Principal paid on debt	(899)	-
Interest and fiscal agent fees paid on debt	(1,139)	-
Net cash provided by (used in) capital and related financing activities	(152,059)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of investments	265,064	-
Interest and dividends	245,052	16,135
Net cash provided by investing activities	510,116	16,135
Net increase in cash and cash equivalents	239,311	45,506
Balances - beginning of year	1,562,914	106,776
Balances - end of year	\$ 1,802,225	\$ 152,282
Reconciliation to Statement of Net Position:		
Cash and cash equivalents	\$ 1,768,565	\$ 152,282
Restricted cash and cash equivalents - non-current	33,660	-
Total cash and cash equivalents, end of year	\$ 1,802,225	\$ 152,282
Reconciliation of operating income to net cash provided by operating activities:		
Operating activities:	\$ 973,502	\$ 11,380
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	1,816,654	-
Change in assets, liabilities and deferrals:		
Due to other funds	(152)	-
Total OPEB liability and deferred amounts	8,155	-
Accounts receivable	(175,033)	16,237
Accounts payable	(247,640)	-
Net pension asset and deferred amounts	33,776	-
Deposits subject to refund	5,900	-
Accrued compensated absences	347	-
Claims liability	-	1,754
Net cash provided by operating activities	\$ 2,415,509	\$ 29,371
Noncash Activities:		
Contributed capital assets	\$ 2,656,296	\$ -

See accompanying notes to the basic financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. FINANCIAL REPORTING ENTITY
- B. BASIS OF PRESENTATION
- C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING
- D. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS AND EQUITY
- E. REVENUES, EXPENDITURES AND EXPENSES
- F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES
- G. USE OF ESTIMATES
- H. PENSIONS AND OPEB

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

- A. FUND ACCOUNTING REQUIREMENTS
- B. REVENUE RESTRICTIONS
- C. DEBT RESTRICTIONS AND COVENANTS
- D. FUND EQUITY/NET POSITION RESTRICTIONS

NOTE 3. DETAIL NOTES - TRANSACTION CLASSES/ACCOUNTS

- A. CASH AND INVESTMENTS
- B. RESTRICTED ASSETS
- C. ACCOUNTS RECEIVABLE
- D. CAPITAL ASSETS
- E. LONG-TERM DEBT AND OBLIGATIONS
- F. INTERFUND TRANSACTIONS AND BALANCES
- G. LEASE RECEIVABLE

NOTE 4. OTHER NOTES

- A. EMPLOYEE PENSION AND OTHER BENEFIT PLANS
- B. RISK MANAGEMENT
- C. COMMITMENTS AND CONTINGENCIES

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City's accounting and financial reporting policies conform with accounting principles generally accepted in the United States of America (GAAP). Accounting principles generally accepted in the United States of America (GAAP) include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

1.A. FINANCIAL REPORTING ENTITY

The City's financial reporting entity is comprised of the following:

Primary Government:	City of Nichols Hills
Blended Component Unit:	Nichols Hills Municipal Authority

In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" as amended by Statement 61, and includes all component units of which the City appointed a voting majority of the units board and the City is financially accountable.

The component unit is a Public Trust established pursuant to Title 60 of Oklahoma State law. A public trust (Authority) has no taxing power. The Authority is generally created to finance City services through issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authority. The Authority generally retains title to assets which are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation of the Authority to the Trustees on a long-term basis. The City, as beneficiary of the Public Trust, receives title to any residual assets when the Public Trust is dissolved.

BLENDED COMPONENT UNIT

A blended component unit is a separate legal entity that meets the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. In addition, management and staff of the City are also the management and staff of the component unit. The component unit fund is blended into those of the City's by appropriate fund category to comprise the primary government presentation.

The component unit that is blended into the reporting fund categories of the City's report is presented below.

<u>Component Unit</u>	<u>Brief Description/Inclusion Criteria</u>	<u>Reporting Fund</u>
Nichols Hills Municipal Authority (NHMA)	Created December 29, 1987, to finance, develop and operate the water and waste-water activities of the City. Current City Council serves as entire governing body (Trustees). Debt issued by the Authority requires 2/3rds approval of City Council. In addition, management and staff of the City are also the management and staff of the component unit.	Enterprise Fund

This component unit does not issue a separate annual financial report.

1.B. BASIS OF PRESENTATION

Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the City as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and internal service. The City presently has no fiduciary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets plus deferred outflows or liabilities plus deferred inflows or revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets plus deferred outflows or liabilities plus deferred inflows or revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the primary operating fund of the City. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Street and Alley Fund
E-911

Debt Service Fund

The Debt Service Fund is used to account for ad-valorem taxes levied by the City for use in retiring general obligation bonds, court-assessed judgments, and their related interest expense and fiscal agent fees. State law refers to this fund as the Sinking Fund.

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Capital Project Funds

Capital Project Funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items. The reporting entity includes the following capital project funds:

Capital Improvement Fund
GO Bond Fund
Park Fund

PROPRIETARY FUNDS

Enterprise Fund

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise fund:

Nichols Hills Municipal Authority Fund (Water and Wastewater)

INTERNAL SERVICE FUNDS

Health Insurance Fund

Health Insurance fund accounts for the revenue and expenses of insurance costs for employees with the City, including retirees. The reporting entity includes the following internal service fund:

Health Insurance Fund

MAJOR AND NON-MAJOR FUNDS

The funds are further classified as major or non-major as follows:

Major:

General Fund

Debt Service Fund

Capital Project Funds:

Capital Improvement Fund
GO Bond Fund
Park Fund

Enterprise Fund:

Nichols Hills Municipal Authority

Internal Service Fund:

Health Insurance Fund

Non-Major:

Special Revenue Funds:

Street and Alley Fund
E-911 Fund

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities both governmental and business-

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type activities are presented using the economic resources measurement focus as defined in item 2. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

1. All governmental fund types utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
2. Proprietary fund types utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial), along with deferred outflows and deferred inflows associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. All proprietary funds utilize the accrual basis of accounting.

1.D. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS AND EQUITY

Cash and Cash Equivalents

For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less.

Investments

Investments are reported at fair value which is determined using selected bases. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. All non-negotiable certificates of deposit are carried at cost. Additional cash and investment disclosures are presented in 3.A.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales tax, franchise tax, grants, leases, and court fines. Business-type activities report utilities and interest earnings as its major receivables.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, court fine receivables, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Available has been defined by the City as collected within 60 days of year end. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred

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in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if available to pay current liabilities since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Leases

The City is a party as lessor for various noncancellable long-term leases of cell towers. The corresponding lease receivable is recorded in an amount equal to present value of the expected future minimum lease payments received or received, respectively, discounted by an applicable interest rate.

Inventories

Due to their immaterial nature, the City has chosen to record consumable materials and supplies as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on-hand are reported on the balance sheet.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The threshold for capital asset additions is \$7,500.

Government-Wide Statements

In the government-wide financial statements, property, plant and equipment are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Prior to July 1, 2003, governmental activities' infrastructure assets were not capitalized. These assets have not yet been valued or recorded as capital assets. Only infrastructure additions after July 1, 2003 have been included in the balances of capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset of the City is as follows:

Buildings	20-50 years
Equipment	2-20 years
Wastewater lines	50 years
Waterlines	50 years
Streets	20-50 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets reported in the fund financial statements include current assets that are legally restricted as to their use. The primary restricted assets are related to utility customer deposits and trustee accounts restricted for debt service.

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Deferred Outflows and Inflows

Deferred outflows represent a consumption of net assets that applies to future periods. Deferred inflows represent an acquisition of net assets that applies to future periods. At June 30, 2024, the City's deferred outflows and deferred inflows of resources were comprised of pension, OPEB, and leases related deferrals. As mentioned in Note 1.H., certain pension and OPEB amounts are deferred, some as outflows and other as inflows, amortized as a component of pension and insurance expense and lease and interest revenue in future periods.

Lease-related amounts are recognized at the inception of leases in which the City is the lessor and are recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less and lease incentives paid to, or on behalf of the lessee at or before the commencement of the lease term. The inflows of resources is recognized in a systematic and rational manner over the term of the lease using the effective interest rate method.

Long-Term Debt

Accounting treatment of long-term debt varies depending upon the source of repayment and whether the debt is reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds payable, notes payable, and accrued compensated absences.

Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Compensated Absences

The City's policies regarding vacation and compensatory time permit employees to accumulate varying amounts as determined by management and contracts with employee groups.

The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources if due and payable at period end for terminated employees, while the proprietary funds report the liability as it is incurred.

Equity Classification

Government-Wide Financial Statements:

Equity is classified as net position and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is

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incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

- a. Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – consists of fund balance with constraints placed on the use of resources either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation.
- c. Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City’s highest level of decision-making authority. The City’s highest level of decision-making authority is made by ordinance.
- d. Assigned – includes amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the budgetary process. City management currently has the authority to assign fund balance.
- e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund, or represents deficit fund balances in non-general fund governmental funds.

It is the City’s policy to first use restricted fund balances prior to the use of unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balances are available. The City’s policy for the use of unrestricted fund balance amounts require that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Proprietary fund equity is classified the same as in the government-wide statements.

1.E. REVENUES, EXPENDITURES AND EXPENSES

Sales Tax

The City presently levies a four-cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. Sales tax proceeds are recorded in the General Fund. Sales tax accrued is included under the caption “Due from other governments”.

Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.

At the present time the City levies a property tax to fund the annual debt service requirements of thirteen general obligation bond issues.

The property tax levy, as determined by the City’s debt service needs, is submitted to the County Excise Board for approval. County assessors, elected officials, determine the taxable value of real estate and personal property in the County. A State Board of Equalization hears complaints on real estate values with the power to equalize assessments.

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Under present State law, the ratio of assessed value to true value cannot be less than 11 percent nor more than 13 ½ percent.

Property taxes levied by the City are billed and collected by the County Treasurer's Office and remitted to the City in the month following collection. Property taxes are levied normally in October and are due in equal installments on December 31 and March 31. Property taxes unpaid for the fiscal year are attached by an enforceable lien on property in the following October. Property taxes levied, but not collected during the year or within 60 days of year-end are reported as unavailable revenue.

For the year ended June 30, 2024, the City's net assessed valuation of taxable property was \$195,834,937. The taxes levied by the City per \$1,000 of net assessed valuation for the year ended June 30, 2024 were \$31.67.

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each activity:

General government	Licenses and permits, other charges, capital grants
Public safety	Court fines and animal license fees; pension plans on-behalf payments by state; capital grants.
Highways and streets	Operating grants and contributions include motor fuel and commercial vehicle intergovernmental revenues.
Public works	Sanitation service charges.

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities. Non-operating revenues and expenses are those related to capital and related financing, non-capital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are reported on the accrual basis and are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures/expenses are classified as follows:

Governmental Funds - By Character:	Current (further classified by function)
	Capital Outlay
	Debt Service

Proprietary Funds - By Operating and Non-Operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

1.F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have

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been eliminated or reclassified.

Fund Financial Statements:

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Government-Wide Financial Statements:

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances - amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
2. Internal activities - amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities.

The effect of interfund services between funds are not eliminated in the statement of activities.

1.G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

The City generally uses an estimate based on municipal bond rate yield curves as the discount rate for leases unless the rate that the is known.

1.H. PENSIONS AND OPEB

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oklahoma Firefighters Pension & Retirement System (OFPRS), Oklahoma Police Pension & Retirement System (OPPRS) and Oklahoma Municipal Retirement Fund (OkMRF) and additions to/deductions from OFPRS, OPPRS and OkMRF's fiduciary net position have been determined on the same basis as they are reported by OFPRS, OPPRS and OkMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments held by these funds are reported at fair value.

For purposes of measuring the total OPEB liability, deferred outflows of resources, and deferred inflows and OPEB

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expense for the single employer other postemployment benefit plan the measurement has been prepared in accordance with GASB Statement No. 75.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component unit are subject to various federal, state and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

2.A. FUND ACCOUNTING REQUIREMENTS

The City complies, in all material respects, with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include the following:

<u>Fund</u>	<u>Required By</u>
Debt Service Fund (Sinking Fund)	State Law
Municipal Authority Fund	Bond Indenture

2.B. REVENUE RESTRICTIONS

The City complied, in all material respects, with the restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Gasoline Excise & Commercial Vehicle Tax	Street and Alley Purposes
Water and Wastewater Revenue	Debt Service and Utility Operations
Ad-Valorem Tax	Debt Service on General Obligation Bonds
E-911 Revenue	E-911 Emergency Services Purposes
Sinking Fund Interest Income	Retirement of General Obligation Bond Debt
Net Surplus Revenue of Municipal Authority	Transfer to City General Fund

2.C. DEBT RESTRICTIONS AND COVENANTS

General Obligation Debt

Article 10, Sections 26 and 27 of the Oklahoma Constitution limits the amount of outstanding general obligation bonded debt of the municipality for non-utility or non-street purposes to no more than 10% of net assessed valuation. For the year ended June 30, 2024, the City complied with the legal debt limit. Of the \$44,390,000 outstanding general obligation bonded debt, all but \$9,409,033 is utility and street related.

2.D. FUND EQUITY / NET POSITION RESTRICTIONS

Restricted Net Position

Restricted net position at the government-wide financial statements are required to restrict funds in accordance with various laws and regulations, specifically those laws and regulations dealing with debt service and the use of restricted revenues.

NOTE 3. DETAIL NOTES - TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, deferred outflows, liabilities, deferred inflows, equity, revenues and expenditures/expenses.

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3.A. CASH AND INVESTMENTS

The City of Nichols Hills held the following deposits and investments at June 30, 2024:

<u>Type of Deposits and Investments</u>	<u>Value</u>
Deposits:	
Demand deposits	\$ 10,907,237
Time deposits	22,369,819
Total Deposits and Investments	\$ 33,277,056
Reconciliation to Statement of Net Position:	
Cash and cash equivalents	\$ 10,907,237
Investments	22,369,819
	\$ 33,277,056

Custodial Credit Risk – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City’s name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the City holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City’s name. The City’s policy is to have demand deposits and certificate deposits collateralized at 110% coverage. At June 30, 2024, all deposits were collateralized.

Investment Credit Risk – Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investments by reporting the credit quality ratings of investments in debt securities as determined by nationally recognized statistical rating organizations—rating agencies—as of the year end. Investments of a City (excluding Public Trusts) are limited by State law to the following:

- a. Direct obligations of the U. S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State of Oklahoma is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market mutual funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs a., b., c., d., and e.

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Public trusts created under O.S. Title 60, are not subject to the above noted investment limitations and are primarily governed by any restrictions in their trust or bond indentures. For the year ended June 30, 2024, the City and its included component unit complied, in all material respects, with the above noted investment restrictions.

Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has no formal investment interest rate risk policy. The City discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments.

Concentration of Investment Credit Risk - Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the City (any over 5% are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The City has no formal concentration of investment credit risk policy.

At June 30, 2024, the City had no concentration of credit risk as defined above.

3.B. RESTRICTED ASSETS

The amounts reported as restricted assets in the governmental and proprietary fund financial statements are comprised of cash and cash equivalents held by the City on related to building demolition, fire hydrant meter, and utility deposits held for refund.

The restricted assets as of June 30, 2024 were as follows:

<u>Type of Restricted Assets</u>	<u>Proprietary Fund</u>		<u>Governmental</u>
Utility Deposits	\$28,460	Demo Deposit	<u>\$74,820</u>
Fire Hydrant Meter Deposit	<u>5,200</u>		
	<u>\$33,660</u>		

3.C. ACCOUNTS RECEIVABLE

Accounts receivable of the business-type activities consists of customer utilities, while the governmental activities consists of municipal court activity. Receivables detail at June 30, 2024 is as follows:

	<u>Business-Type</u>		<u>Governmental</u>
Service receivables	\$837,590	Court receivable	\$1,359,986
Allowance for doubtful accounts	<u>(29,374)</u>	Allowance for doubtful accounts	<u>(1,145,686)</u>
Total accounts receivable	<u>\$808,216</u>	Total accounts receivable	<u>\$214,300</u>

CITY OF NICHOLS HILLS, OKLAHOMA
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3.D. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$683,674	-	-	\$683,674
Construction in progress	6,451,523	4,413,864	7,234,730	3,630,657
Total capital assets not being depreciated	7,135,197	4,413,864	7,234,730	4,314,331
Other capital assets:				
Buildings	3,925,189	3,835,060	-	7,760,249
Improvements	1,294,280	1,823,062	12,967	3,104,375
Machinery, furniture and equipment	6,392,581	838,454	462,564	6,768,471
Infrastructure	42,775,831	1,814,603	-	44,590,434
Total other capital assets at historical cost	54,387,881	8,311,179	475,531	62,223,529
Less accumulated depreciation for:				
Buildings	1,405,109	331,662	-	1,736,771
Improvements	565,880	113,883	12,967	666,796
Machinery, furniture and equipment	4,107,175	603,335	450,752	4,259,758
Infrastructure	16,783,342	1,673,506	-	18,456,848
Total accumulated depreciation	22,861,506	2,722,386	463,719	25,120,173
Other capital assets, net	31,526,375	5,588,793	11,812	37,103,356
Governmental activities capital assets, net	\$38,661,572	\$10,002,657	\$7,246,542	\$41,417,687
	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$207,742	-	-	\$207,742
Construction in progress	1,817,431	2,384,275	1,697,559	2,504,147
Total capital assets not being depreciated	2,025,173	2,384,275	1,697,559	2,711,889
Other capital assets:				
Buildings	1,913,356	1,670,563	-	3,583,919
Improvements	34,524	9,590	5,825	38,289
Machinery, furniture and equipment	2,195,235	221,737	37,793	2,379,179
Utility improvements	43,161,699	217,711	-	43,379,410
Water rights	93,783	-	-	93,783
Total other capital assets at historical cost	47,398,597	2,119,601	43,618	49,474,580
Less accumulated depreciation for:				
Buildings	1,001,468	140,004	-	1,141,472
Improvements	16,506	3,376	5,825	14,057
Machinery, furniture and equipment	1,874,983	245,185	37,793	2,082,375
Utility improvements	27,791,259	1,425,912	-	29,217,171
Water rights	62,397	2,177	-	64,574
Total accumulated depreciation	\$30,746,613	\$1,816,654	43,618	\$32,519,649
Other capital assets, net	16,651,984	302,947	-	16,954,931
Business-type activities capital assets, net	\$18,677,157	\$2,687,222	1,697,559	\$19,666,820

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Depreciation expense was charged to functions in the Statement of Activities as follows:

Governmental Activities:	
General Government	\$336,585
Public Safety	455,849
Highways and Streets	1,366,072
Culture and Recreation	212,628
Public Works	<u>351,252</u>
Total depreciation expense for governmental activities	\$ <u>2,722,386</u>
Business-Type Activities:	
Water	\$1,298,587
Wastewater	<u>518,067</u>
Total depreciation expense for business-type activities	\$ <u>1,816,654</u>

3.E. LONG-TERM DEBT

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Governmental Activities

At June 30, 2024, the governmental long-term debt of the financial reporting entity consisted of the following:

General Obligation Bonds:

\$4,200,000 General Obligation Bonds, Series 2016, due in annual installments of \$350,000 through July 1, 2028, with interest at 3.0% to 3.25% with final payment of \$350,000 due July 1, 2029, with interest at 3.25%.	1,750,000
\$4,200,000 General Obligation Bonds, Series 2017, due in annual installments of \$350,000 through July 1, 2029, with interest at 2.25% to 3.0% with final payment of \$350,000 due July 1, 2030, with interest at 3.0%.	2,100,000
\$3,000,000 General Obligation Bonds, Series 2018, due in annual installments of \$250,000 through July 1, 2030, with interest 3.0% with final payment of \$250,000 due July 1, 2031, with interest at 3.0%.	1,750,000
\$3,000,000 General Obligation Bonds, Series 2019, due in annual installments of \$250,000 through July 1, 2031, with interest 3.0% to 5.0% with final payment of \$250,000 due July 1, 2032, with interest at 3.25%.	2,000,000
\$7,800,000 General Obligation Bonds, Series 2020, due in annual installments of \$650,000 through July 1, 2032, with interest 2.0% to 4.0% with final payment of \$650,000 due July 1, 2033, with interest at 2.0%.	5,850,000
\$7,800,000 General Obligation Bonds, Series 2021, due in annual installments of \$650,000 through July 1, 2034, with interest 1.0% to 1.2% with final payment of \$650,000 due July 1, 2034, with interest at 1.2%.	6,500,000
\$8,305,000 General Obligation Refunding Bonds, Series 2021, due in annual installments of \$295,000 to 1,975,000 through July 1, 2028, with interest at 4.0% with final payment of \$295,000 due July 1, 2028, with interest at 4.0%.	2,970,000
\$6,600,000 General Obligation Bonds, Series 2022, due in annual installments of \$550,000 through July 1, 2035, with interest 1.5% to 3.0% with final payment of \$550,000 due July 1, 2035, with interest at 1.5%.	6,050,000
\$8,400,000 General Obligation Bonds, Series 2023, due in annual installments	

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of \$700,000 through July 1, 2036, with interest 4.0% to 5.0% with final payment of \$700,000 due July 1, 2036, with interest at 4.0%.	8,400,000
 \$7,020,000 General Obligation Bonds, Series 2024, due in annual installments of \$585,000 through July 1, 2037, with interest 1.0% to 4.0% with final payment of \$585,000 due July 1, 2037, with interest at 4.0%.	 <u>7,020,000</u>
Total General Obligation Bonds Payable	\$44,390,000
Less Unamortized Bond Discount	(9,214)
Add Unamortized Bond Premium	<u>1,660,880</u>
Net General Obligation Bonds Payable	<u>46,041,666</u>
 Current portion	 \$4,910,000
Non-current portion	<u>41,131,666</u>
General Obligation Bonds Payable	<u>\$46,041,666</u>
 Accrued Compensated Absences:	
Current portion	\$80,049
Non-current portion	<u>720,444</u>
Total Accrued Compensated Absences	<u>\$800,493</u>
 <u>Business-Type Activities</u>	
 At June 30, 2024, the long-term debt payable from enterprise fund resources consisted of the following:	
Water Rights – direct borrowing:	
Obligation payable to People’s Church, original amount of \$54,427, for use of groundwater, payable in an initial \$30,000 payment and 24 annual installments of \$1,500, final maturity in December 2036.	
Current portion	\$933
Non-current portion	<u>13,471</u>
Water Rights Payable	<u>\$14,404</u>
 Accrued Compensated Absences:	
Current portion	\$5,418
Non-current portion	<u>48,759</u>
Total Accrued Compensated Absences	<u>\$54,177</u>

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2024:

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<u>Type of Debt</u>	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Amount Due Within One Year</u>
Governmental Activities:					
General Obligation Bonds Payable	\$ 41,975,000	\$ 7,020,000	\$ 4,605,000	\$ 44,390,000	\$ 4,910,000
Plus: Premium on Bonds	1,619,113	280,800	248,247	1,651,666	259,047
Accrued Compensated Absences	637,058	590,514	427,079	800,493	80,049
Total Governmental Activities	<u>\$ 44,231,171</u>	<u>\$ 7,891,314</u>	<u>\$ 5,280,326</u>	<u>\$ 46,842,159</u>	<u>\$ 5,249,096</u>
Business-Type Activities:					
Water Rights - direct borrowing	\$ 15,303	\$ -	\$ 899	\$ 14,404	\$ 933
Accrued Compensated Absences	53,830	75,714	75,367	54,177	5,418
Total Business-Type Activities	<u>\$ 69,133</u>	<u>\$ 75,714</u>	<u>\$ 76,266</u>	<u>\$ 68,581</u>	<u>\$ 6,351</u>

Governmental accrued compensated absences are liquidated by the General Fund.

Annual Debt Service Requirements

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2024, are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>G.O. Bonds Payable Principal</u>	<u>Interest</u>	<u>Water Rights - direct borrowing Principal</u>	<u>Interest</u>
2025	4,910,000	1,579,938	933	567
2026	5,310,000	1,233,913	967	533
2027	4,950,000	1,046,538	1,003	497
2028	4,555,000	885,688	1,041	459
2029	4,335,000	740,113	1,080	420
2030-2034	16,625,000	2,046,775	6,031	1,469
2035-2037	<u>3,705,000</u>	<u>267,750</u>	<u>3,349</u>	<u>358</u>
Totals	<u>\$44,390,000</u>	<u>\$7,800,715</u>	<u>\$14,404</u>	<u>\$4,303</u>

3.F. INTERFUND TRANSACTIONS AND BALANCES

Interfund receivables and payables at June 30, 2024 were as follows:

<u>Payable To</u>	<u>Receivable From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Municipal Authority	\$ 85,918	Sanitation revenues to be transferred to General Fund
		<u>\$ 85,918</u>	

Reconciliation to Fund Financial Statements:

	<u>Due To</u>	<u>Due From</u>	<u>Net Internal Balances</u>
Governmental Funds	\$ 85,918	\$ -	\$ 85,918
Proprietary Funds	-	(85,918)	(85,918)
	<u>\$ 85,918</u>	<u>\$ (85,918)</u>	<u>-</u>

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Interfund transfers for the year ended June 30, 2024, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Municipal Authority Fund	General Fund	\$ 2,534,255	Trust indenture requirement of net profits
General Fund	Capital Improvement Fund	2,277,578	Transfer of capital projects
		<u>\$ 4,811,833</u>	

Reconciliation to Fund Financial Statements/Statement of Activities:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Contributed Capital Transfer</u>	<u>Non-Capital Transfer</u>	<u>Net Transfers</u>
Governmental Funds	\$ 4,811,833	\$ (2,277,578)	\$ (1,946,296)	\$ (106,857)	\$ 481,102
Proprietary Funds	-	(2,534,255)	1,946,296	106,857	(481,102)
	<u>\$ 4,811,833</u>	<u>\$ (4,811,833)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

3.G. LEASE RECEIVABLES

The City as a lessor, has entered into lease agreements involving cell towers. The total amounts of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was \$156,055.

NOTE 4. OTHER NOTES

4.A. EMPLOYEE PENSION AND OTHER BENEFIT PLANS

The City participates in three employee pension systems as follows:

<u>Name of Plan/System</u>	<u>Type of Plan</u>
Oklahoma Police Pension and Retirement Fund	Cost Sharing Multiple Employer - Defined Benefit Plan
Oklahoma Firefighters Pension and Retirement Fund	Cost Sharing Multiple Employer - Defined Benefit Plan
Oklahoma Municipal Retirement Fund (OkMRF)	Agent Multiple Employer - Defined Benefit Plan

A summary of all the amounts recorded in the City's financial statements for the plans is as follows:

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	Governmental Activities	Business-type Activities	Plan Totals
Net Pension Asset:			
OkMRF	\$ 167,013	\$ 42,196	\$ 209,209
Police	107,826	-	107,826
Total	<u>\$ 274,839</u>	<u>\$ 42,196</u>	<u>\$ 317,035</u>
Net Pension Liability:			
Firefighters	\$ 4,544,827	\$ -	\$ 4,544,827
Total	<u>\$ 4,544,827</u>	<u>\$ -</u>	<u>\$ 4,544,827</u>
Deferred Outflows of Resources:			
OkMRF	\$ 988,261	\$ 261,474	\$ 1,249,735
Police	1,048,417	-	1,048,417
Firefighters	1,167,078	-	1,167,078
Total	<u>\$ 3,203,756</u>	<u>\$ 261,474</u>	<u>\$ 3,465,230</u>
Deferred Inflows of Resources:			
OkMRF	\$ 90,715	\$ 22,417	\$ 113,132
Police	240,647	-	240,647
Firefighters	288,823	-	288,823
Total	<u>\$ 620,185</u>	<u>\$ 22,417</u>	<u>\$ 642,602</u>
Pension Expense:			
OkMRF	\$ 353,620	\$ 89,342	\$ 442,962
Police	285,692	-	285,692
Firefighters	835,659	-	835,659
Total	<u>\$ 1,474,971</u>	<u>\$ 89,342</u>	<u>\$ 1,564,313</u>

Governmental pension and OPEB liabilities are liquidated by the General Fund.

Oklahoma Police Pension and Retirement System

Plan description - The City of Nichols Hills, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later. Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of

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credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$196,767. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$206,795 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$156,958. These on-behalf payments did not meet the criteria of a special funding situation.

Net Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2024, the City reported an asset of \$107,826 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2023. Based upon this information, the City's proportion was 0.353064%.

For the year ended June 30, 2024, the City recognized pension expense of \$288,261. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 295,173	\$ 16,629
Changes of assumptions	-	201,268
Net Difference between projected and actual earnings on plan investments	534,234	-
Changes in Proportion	21,021	19,164
Contributions during measurement date	1,222	3,586
City benefit payments subsequent to the measurement date	196,767	-
Total	<u>\$ 1,048,417</u>	<u>\$ 240,647</u>

In the year ending June 30, 2024, \$196,767 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as either a reduction of or an addition to the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources

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and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2025	\$	98,057
2006		601
2027		415,872
2028		95,635
2029		838
	\$	<u>611,003</u>

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	3.5% to 12% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Cost-of-living adjustments:	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
Mortality rates:	Active and inactive vested members: PubS-2010 Employee (Below Median) Mortality Table with rates set forward 2 years and projected generationally using SOA Scale MP-2021. Healthy retirees: PubS-2010 Healthy Retiree (Below Median) Mortality Table with rates set forward 2 years and projected generationally using SOA scale MP-2021. Beneficiaries: Pub-2010 Contingent Survivor (Below Median) Mortality Table with rates set forward 2 years and projected generationally using SOA Scale MP-2021. Disabled retirees: PubS-2010 Disabled Retiree Mortality Table with rates projected to 2023 using SOA Scale MP-2021.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2017, to June 30, 2022.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table:

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<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	5.78%
Domestic equity	7.73%
International equity	11.55%
Real estate	7.66%
Private Equity	11.64%

The current allocation policy is that approximately 65% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 20% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate-The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate-The following presents the net pension liability (asset) of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	<u>(6.5%)</u>	<u>Rate (7.5%)</u>	<u>(8.5%)</u>
Employers' net pension liability (asset)	\$ 1,018,054	\$ (107,826)	\$ (1,061,093)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.opprs.ok.gov.

Oklahoma Firefighter's Pension and Retirement System

Plan description - The City of Nichols Hills, as the employer, participates in the Firefighters Pension & retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs

Benefits provided - FPRS provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan's benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

- Hired Prior to November 1, 2013
Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to

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50% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month.

- **Hired After November 1, 2013**
Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also participants must be age 50 to begin receiving benefits. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in the line of duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not in the line of duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is \$7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is \$150.60 with less than 20 years of service or \$7.53 per year of service, with a maximum of 30 years.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit-.

Contributions - The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$217,661. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$495,168 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$402,585. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2024, the City reported a liability of \$4,544,827 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2023. Based upon this information, the City's proportion was 0.352244%.

For the year ended June 30, 2024, the City recognized pension expense of \$835,659. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 540,506	\$ 5,770
Changes of assumptions	-	7,287
Net Difference between projected and actual earnings on plan investments	299,818	-
Changes in Proportion Contributions during measurement date	103,002	267,688
	6,091	8,078
City benefit payments subsequent to the measurement date	217,661	-
Total	<u>\$ 1,167,078</u>	<u>\$ 288,823</u>

In the year ending June 30, 2024, \$217,661 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2025	\$	244,412
2026		31,392
2027		438,146
2028		(53,356)
2029		-
	<u>\$</u>	<u>660,594</u>

Actuarial Assumptions- The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	2.75% to 10.5% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the Pub-2010 Public Safety Table, with adjustments for generational mortality improvement using scale MP-2018 for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2013, to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	5.80%
Domestic equity	47%	9.49%
International equity	15%	11.55%
Real estate	10%	8.48%
Other assets	8%	6.47%

Discount Rate- The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
Employers' net pension liability	\$ 5,922,107	\$ 4,544,827	\$ 3,393,058

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the FPRS which can be located at www.ofprs.ok.gov.

Oklahoma Municipal Retirement Fund

A. Plan Description

The City contributes to the OkMRF for all eligible employees except for those covered by the Police and Firefighter Pension Systems. The plan is an agent multiple employer - defined benefit plan administered by OkMRF. The OkMRF plan issues a separate financial report and can be obtained from OkMRF or from their website: www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

B. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

Eligibility Factors and Benefit Provisions

<u>Provision</u>	<u>As of 07/01/23</u> <u>OkMRF Plan</u>
a. Eligible to participate	Full-time employees except police, firefighters and other employees who are covered under an approved system.
b. Period Required to Vest	7 years of credited service
c. Eligibility for Distribution	-Normal retirement at age 65 with 7 years of service -Early retirement at age 55 with 80 points and 7 years of service -Disability retirement upon disability with 7 years of service -Death benefit with 7 years of service for married employees
d. Benefit Determination Base	Final average salary - the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
e. Benefit Determination Methods:	
Normal Retirement	-2.25% of final average salary multiplied by credited years of service
Early Retirement	-Actuarially reduced benefit based upon age, final average salary, and years of service at termination
Disability Retirement	-Same as normal retirement
Death Benefit	-50% of employees accrued benefit, but terminates upon spouse re-marriage
Prior to 7 Years Service	-No benefits
f. Benefit Authorization	-Benefits are established and amended by City Council adoption of an ordinance in accordance with O.S. Title, 11, Section 48-101-102
g. Form of Benefit Payments	Normal form is a 60 months certain and life thereafter basis. Employee may elect, with City consent, option form based on actuarial equivalent.
C. <u>Employees Covered by Benefit Terms</u>	
Active Employees	44
Deferred Vested Former Employees	3
Retirees or Retiree Beneficiaries	<u>21</u>
Total	<u>68</u>

D. Contribution Requirements

The City Council has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 4.49% of covered payroll as of July 1, 2023; however, management elected to contribute 8.0% of covered payroll as of July 1, 2023. The City recognized \$275,127 of employer contributions to the plan which exceeds the actuarially determined amount based on covered payroll of \$3,439,091. Employees' contribution is 11% of covered

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

payroll as of July 1, 2023.

E. Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2023
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.50%
c. Projected Salary Increase	Varies between 7.5% and 4.5% based on age
d. Post Retirement cost-of-Living Increase	Benefits (attributable to service prior to 1/1/2010) in payment status are adjusted each July 1st based on the percentage change in the CPI. The maximum increase or decrease in any year is 2.75%.
e. Inflation Rate	2.7%
f. Mortality Table	PubG-2010, with projected mortality improvement
g. Percent of married employees	100%
h. Spouse age difference	3 years (female spouses younger)
i. Turnover	Select and ultimate rates Ultimate rates are age-related as shown Additional rates per thousand are Added during the first 5 years: Year 1: 225 Year 2: 140 Year 3: 100 Year 4: 70 Year 5: 40
j. Date of last experience study	November 2022 for fiscal years 2017 thru 2021

- F. Discount Rate** – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.50% since the plan’s net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.0%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of July 1, 2023 are summarized in the following table:

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

	Target Allocation	Real Return	Weighted Return
Large cap stocks S&P 500	25%	4.55%	1.14%
Small/mid cap stocks Russell 2500	10%	5.00%	0.50%
Long/short equity MSCI ACWI	5%	6.05%	0.30%
International stocks MSCI EAFE	20%	6.20%	1.24%
International equity MSCI EM net div	5%	6.40%	0.32%
Fixed income bonds Barclay's Capital Aggregate	20%	2.55%	0.51%
Real estate NCREIF	15%	4.95%	0.74%
Cash equivalents 3 month Treasury	0%	15.00%	0.00%
TOTAL	<u>100%</u>		
Average Real Return			4.75%
Inflation			<u>2.75%</u>
Long-term expected return			<u>7.50%</u>

- G. Changes in Net Pension Liability (Asset) – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2023 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2023 and the City's report ending date of June 30, 2024, that would have had a significant impact on the net pension liability (asset). The following table reports the components of changes in net pension liability (asset):

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

	SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances Beginning of Year	<u>\$ 11,650,271</u>	<u>\$ 11,553,913</u>	<u>\$ 96,358</u>
Changes for the Year:			
Service cost	493,618	-	493,618
Interest expense	854,432	-	854,432
Benefit changes	(42,918)	-	(42,918)
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions--City	-	243,651	(243,651)
Contributions--members	-	335,021	(335,021)
Net investment income	-	1,057,815	(1,057,815)
Benefits paid	(525,176)	(525,176)	-
Benefit changes due to plan amendments	-	-	-
Plan administrative expenses	-	(25,788)	25,788
Net Changes	<u>779,956</u>	<u>1,085,523</u>	<u>(305,567)</u>
Balances End of Year	<u>\$ 12,430,227</u>	<u>\$ 12,639,436</u>	<u>\$ (209,209)</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.50 percent, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability (Asset)	\$ 1,015,194	\$ (209,209)	\$ (1,240,733)

The City reported \$442,962 in pension expense for the year ended June 30, 2024. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 17,512	\$ 81,802
Changes of assumptions	277,526	-
Net difference between projected and actual earnings on pension plan investments	660,524	-
Changes in proportion and differences between City contributions and proportionate share of contributions	18,119	18,119
City contributions during measurement date	927	13,211
City contributions subsequent to the measurement date	275,127	-
Total	<u>\$ 1,249,735</u>	<u>\$ 113,132</u>

Amortization of Pension Deferrals: In the year ending June 30, 2024, \$275,127 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of or addition to the net pension liability (asset) in the subsequent year. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

Year ended June 30:	
2025	\$ 266,309
2026	152,915
2027	492,407
2028	(49,582)
2029	(573)
	<u>\$ 861,476</u>

H. Related Party Investments

As of June 30, 2024, the Systems held no related-party investments of the City or of its related entities.

City of Nichols Hills Other Postemployment Benefits Plan

Plan description – The City’s defined benefit OPEB plan provides OPEB to eligible retirees and their dependents. The City Council has the authority to establish and amend benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided – The City provides medical and prescription drug benefits to eligible retirees and their dependents. The benefits are provided in accordance with State law, police and firefighter's union contracts and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The retirees and dependents pay 110% of the active employee coverage rates; this results in the retirees and beneficiaries receiving an implicit rate subsidy. Retirees and dependents coverage ceases at age 65 and are no longer eligible for the City’s OPEB plan.

Employees covered by benefit terms - At June 30, 2024 the following employees were covered by the benefit terms:

Active Employees	70
Inactives or beneficiaries currently receiving benefit payments	<u>4</u>
Total	<u>74</u>

Total OPEB Liability – The City’s total OPEB liability of \$1,027,161 was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions- The total OPEB liability was determined based on an actuarial valuation prepared as of June 30, 2023, using the following actuarial assumptions:

- Actuarial Cost Method - Entry Age Normal
- Discount Rate – 4.09%, based on June 30, 2022 published Bond Pay Go-20 bond index
- Termination – Civilian employees are based on actual experience of the Oklahoma Municipal Retirement Fund. Rates for police and firefighters are based on rates for these groups in Oklahoma.
- Retirement Age:

	<i>Civilian Retirement</i>
<u>Age</u>	<u>Rate</u>
55	7%
56	7%
57	7%
58	7%
59	7%
60	7%
61	7%
62	20%
63	20%

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

64	20%
65 - 69	30%
70	100%

Years of Service	Retirement Rate	
	Police	Fire
20	20%	11%
21	6%	6%
22	6%	6%
23	6%	6%
24	10%	11%
25	20%	17%
26	10%	17%
27	10%	17%
28	10%	17%
29	15%	17%
30	100%	24%
31	100%	24%
32	100%	24%
33	100%	24%
34	100%	29%
35	100%	100%

- Participation – 25% of currently covered civilian employees are assumed to elect retiree medical coverage and 50% for police and firefighters. Dependents are assumed acceptance rate is 67%
- Healthcare cost trend rates - Plan year dependent rates graded from 3.94% to 5.94%
- Mortality Rates - Pub2010 Gen or Public Safety Mortality Table with cohort mortality projection

Changes in Total OPEB Liability –The following table reports the components of changes in total OPEB liability:

	Total OPEB Liability (a)
Balances Beginning of Year	<u>\$ 943,635</u>
Changes for the Year:	
Service cost	75,608
Interest expense	38,270
Difference between expected and actual experience (amortized over avg remain svc period of actives & inactives)	-
Changes of assumptions	-
Benefits paid	(30,352)
Other changes	-
Net Changes	<u>83,526</u>
Balances End of Year	<u>\$ 1,027,161</u>

Changes of assumptions reflects a change in discount rate from 2.21 percent to 4.09 percent and a change from the RP-2000 to the Pub-2010 mortality tables.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate–The following presents the total OPEB liability of the employer calculated using the discount rate of 4.09%, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.09%) or 1-percentage-point

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

higher (5.09) than the current rate:

	1% Decrease (3.09%)	Current Discount Rate (4.09%)	1% Increase (5.09%)
Employers' total opeb liability	\$ 1,151,841	\$ 1,027,161	\$ 917,996

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate-The following presents the total OPEB liability of the employer calculated using the healthcare cost trend rate of 5.94% grading to 3.94%, as well as what the Plan's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower (4.94% grading to 2.94%) or 1-percentage-point higher (6.94% grading to 4.94%) than the current rate:

	1% Decrease (4.94% grading to 2.94%)	Healthcare Cost Trend Rates (5.94% grading to 3.94%)	1% Increase (6.94% grading to 4.94%)
Employers' net opeb liability	\$ 903,104	\$ 1,027,161	\$ 1,175,355

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of \$163,962. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 113,256	\$ 47,070
Changes of assumptions	161,343	303,954
Changes in proportion and differences between City contributions and proportionate share of contributions	12,304	12,359
City contributions during measurement date	241	18,227
Benefit payments subsequent to the measurement date	30,352	-
Total	<u>\$ 317,496</u>	<u>\$ 381,610</u>

The \$30,352 reported as deferred outflows of resources related to OPEB resulting from benefit payments subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2025	\$ (20,015)
2026	(14,696)
2027	(6,679)
2028	4,342
2029	(4,313)
Thereafter	(53,105)
Total	<u>\$ (94,466)</u>

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

4.B. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of asset; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions, asset loss and natural disasters	Purchased commercial insurance	None
b. Worker's Compensation - Employee injuries	Participates in Oklahoma Municipal Assurance Group (OMAG) risk entity pool. Participant fee includes an actuarially determined amount held by OMAG as the loss reserve fund, to pay claims incurred. Claims are administered by CompSource.	(1) Specific aggregate stop loss coverage is provided by the State Insurance Fund and covers all claims above the loss reserve fund.
c. Health and Life: - Medical	Self-insured with City paying a portion of premiums. Administered by Assured Benefits Administrators on the United Healthcare Network	Claims after \$75,000 per individual covered by stop loss insurance.
- Life	Purchased commercial insurance	None

Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

(1) Oklahoma Municipal Assurance Group (OMAG)
Worker's Compensation Plan

The title to all assets acquired by the Plan are vested in the Plan. In the event of termination of the Plan, such property shall belong to the then members of the Plan in equal shares. Each participating city pays for all costs, premiums, or other fees attributable to its respective participation in the Plan, policy or service established under the agreement establishing the Oklahoma Municipal Assurance Group, and is responsible for its obligations under any contract entered into with the Plan.

Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan's reinsurance agreement.

The Plan's worker's compensation coverage is reinsured for losses in excess of respective retention levels. The reinsurance agreement covers losses incurred within the effective period of the agreement. Each Plan member's liability for claims losses is limited to their individual retention levels as outlined in the Plan's reinsurance agreement.

4.C. COMMITMENTS AND CONTINGENCIES

Commitments:

Construction Contracts

The City is involved in the following construction contracts at June 30, 2024:

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

	Payable <u>Fund</u>	Original <u>Contract</u>	Outstanding Balance <u>at June 30, 2024</u>
PC-2301 Paving Project	GO Bond Fund	\$1,181,688	\$327,123
PC-2302 Paving Project	GO Bond Fund	\$1,067,265	\$673,815
WC-2101 Water Treatment	GO Bond Fund	\$3,498,000	\$2,032,616

Contingencies:

Litigation

The City is a party to various legal proceedings which normally occur in the course of governmental operations. State statutes provide for the levy of an ad valorem tax over a three-year period by the City's "Sinking Fund" for the payment of any court-assessed judgment rendered against the City. This provision is not applicable to the Nichols Hills Municipal Authority.

CITY OF NICHOLS HILLS, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS) -
GENERAL FUND
Required Supplementary Information
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Beginning Budgetary Fund Balance:	\$4,950,000	\$4,950,000	\$5,865,506	\$915,506
Resources (Inflows):				
Taxes:				
Sales and use tax	6,399,096	6,399,096	6,860,796	461,700
Cigarette tax	36,903	36,903	35,692	(1,211)
Franchise tax	390,089	390,089	356,636	(33,453)
Total Taxes	6,826,088	6,826,088	7,253,124	427,036
Intergovernmental:				
Alcoholic beverage tax	9,908	9,908	10,058	150
Grant revenue	-	-	56,147	56,147
Total Intergovernmental	9,908	9,908	66,205	56,297
Charges for services:				
Garbage charges	1,022,530	1,022,530	1,116,511	93,981
Ambulance charges	59,389	59,389	62,921	3,532
Total Charges for Services	1,081,919	1,081,919	1,179,432	97,513
Fines and Forfeitures	115,587	115,587	124,195	8,608
Licenses and Permits:				
Building permits	97,917	97,917	136,365	38,448
Plumbing permits	31,967	31,967	39,836	7,869
Plumbing licenses	23,845	23,845	26,800	2,955
Animal licenses	342	342	380	38
Electrical licenses	12,540	12,540	12,275	(265)
Electrical permits	26,162	26,162	23,231	(2,931)
General contractor registration	20,805	20,805	24,750	3,945
Inspections	32,167	32,167	28,640	(3,527)
Alcohol licenses	15,979	15,979	10,315	(5,664)
Miscellaneous	10,742	10,742	15,305	4,563
Total Licenses and Permits	272,466	272,466	317,897	45,431
Investment Income	107,154	107,154	200,284	93,130
Miscellaneous:				
Lease revenue	286,485	286,485	239,788	(46,697)
Other	135,369	135,369	100,881	(34,488)
Total Miscellaneous	421,854	421,854	340,669	(81,185)
Other Financing Sources:				
Transfers from other funds	2,534,255	2,534,255	2,534,255	-
Total Other Financing Sources	2,534,255	2,534,255	2,534,255	-
Total Resources (Inflows)	11,369,231	11,369,231	12,016,061	646,830
Amounts available for appropriation	16,319,231	16,319,231	17,881,567	1,562,336

(Continued)

CITY OF NICHOLS HILLS, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS) -
GENERAL FUND
Required Supplementary Information
For the year ended June 30, 2024
(Continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Charges to Appropriations (Outflows):				
GENERAL GOVERNMENT:				
Council	785	785	782	3
Manager/Clerk	960,942	976,613	958,085	18,528
Treasurer	1,307	1,307	1,304	3
Attorney	200,000	284,500	283,945	555
Engineer	90,000	245,000	230,303	14,697
Building and Code Division	449,333	539,879	490,430	49,449
Safety/Risk	221,871	229,320	219,874	9,446
General Government	1,011,669	806,969	688,127	118,842
Information Systems	585,100	597,103	517,594	79,509
TOTAL GENERAL GOVERNMENT	3,521,007	3,681,476	3,390,444	291,032
PUBLIC SAFETY:				
Court	129,803	133,881	132,362	1,519
Police	3,215,868	3,238,961	2,972,878	266,083
Fire	2,372,875	2,566,446	2,539,030	27,416
TOTAL PUBLIC SAFETY	5,718,546	5,939,288	5,644,270	295,018
HIGHWAYS AND STREETS	479,557	585,571	570,165	15,406
PUBLIC WORKS:				
Sanitation	1,095,249	1,117,970	1,060,326	57,644
Public Works	277,549	304,472	298,830	5,642
TOTAL PUBLIC WORKS	1,372,798	1,422,442	1,359,156	63,286
PARKS AND RECREATION	2,277,324	1,988,324	1,988,188	136
Total Charges to Appropriations	13,369,232	13,617,101	12,952,223	664,878
Ending Budgetary Fund Balance	\$ 2,949,999	\$ 2,702,130	\$4,929,344	\$2,227,214

See the accompanying footnotes to the budgetary comparison schedules

**CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Budget Law

The City has adopted the provisions of the Municipal Budget Act of 1979 (the “Budget Act”). In accordance with the Budget Act, the following process is used to adopt the annual budget:

- a. Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.
- b. Public hearings are conducted to obtain citizen comments. At least one public hearing must be held no later than 15 days prior to July 1.
- c. Subsequent to the public hearings but no later than seven days prior to July 1, the budget is adopted by resolution of the City Council.
- d. By July 1, the adopted budget is filed with the Office of State Auditor and Inspector.

Per State law, the legal level of control at which expenditures may not legally exceed appropriations is the department level within a fund.

All transfers of appropriation between departments and supplemental appropriations require City Council approval. The City Manager may transfer appropriations between object categories within a department without City Council approval. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

The funds that have legally adopted budgets are the General fund, Street & alley, E-911, Debt Service and Capital Improvement funds. The GO Bond fund is not budgeted annually; it is budgeted by project.

Budgetary Accounting

The annual operating budgets are prepared and presented on a non-GAAP budgetary basis of accounting. This basis records revenues when available and measurable and expenditures in the month preceding payment approval by the governing body. The exceptions to this basis are the transactions related to the City’s participation in a worker’s compensation insurance pool, which are recorded at net for budgetary purposes, state pension on-behalf payments, and payable accruals.

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	<u>General Fund</u>
Sources/Inflows of resources	
Actual amounts (budgetary basis) “total resources” from the budgetary comparison schedule	\$12,016,061
Differences – budget to GAAP:	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(2,534,255)
State payments made on-behalf of police and fire pension not considered a budgetary resource	701,963
Revenues not considered a budgetary resource	276,789
Other General fund accounts	<u>147,107</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance – general fund	<u>\$10,607,665</u>

CITY OF NICHOLS HILLS, OKLAHOMA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

Uses/Outflows of resources

Actual amounts (budgetary basis) “total charges to appropriations” from the budgetary comparison schedule	\$12,952,223
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Differences – budget to GAAP:

State payments made on-behalf of police and fire pensions	701,963
Transfers out to funds are outflows flows of budgetary resources but are not expenditures for financial reporting purposes.	(2,277,578)
Expenses not reported as outflows for budgetary purposes	(8,855)
Other General fund accounts	<u>4,501</u>

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance – general fund	<u><u>11,372,254</u></u>
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Required Supplementary Information
Oklahoma Police Pension & Retirement System

Schedule of the City of Nichols Hills' Proportionate Share of
Net Pension Liability (Asset)
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City's proportion of the net pension liability (asset)	0.2742%	0.2561%	0.2882%	0.3863%	0.3157%	0.3315%	0.3419%	0.3465%	0.3665%	0.3531%
City's proportionate share of the net pension liability (asset)	\$ (92,320)	\$ 10,442	\$ 441,337	\$ 29,715	\$ (150,364)	\$ (21,166)	\$ 392,619	\$ (1,662,201)	\$ (293,865)	\$ (107,826)
City's covered payroll	\$ 766,046	\$ 723,585	\$ 849,569	\$ 909,354	\$ 965,154	\$ 1,083,262	\$ 1,167,062	\$ 1,197,992	\$ 1,263,977	\$ 1,328,331
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-12.05%	1.44%	51.95%	3.27%	-15.58%	-1.95%	33.64%	-138.75%	-23.25%	-8.12%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%	102.74%	101.02%

Required Supplementary Information
Oklahoma Police Pension & Retirement System

Schedule of the City of Nichols Hills Contributions
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Statutorially required contribution	\$ 94,066	\$ 110,444	\$ 118,216	\$ 125,470	\$ 140,824	\$ 151,718	\$ 155,739	\$ 164,317	\$ 172,683	\$ 196,767
Contributions in relation to the statutorially required contribution	94,066	110,444	118,216	125,470	140,824	\$ 151,718	\$ 155,739	\$ 164,317	\$ 172,683	\$ 196,767
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 723,585	\$ 849,569	\$ 909,354	\$ 965,154	\$ 1,083,262	\$ 1,167,062	\$ 1,197,992	\$ 1,263,977	\$ 1,328,331	\$ 1,513,592
Contributions as a percentage of covered payroll	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Required Supplementary Information
Oklahoma Firefighters Pension & Retirement System

Schedule of the City of Nichols Hills' Proportionate Share of
Net Pension Liability
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City's proportion of the net pension liability	0.335567%	0.323544%	0.309250%	0.313273%	0.334900%	0.357550%	0.372875%	0.376938%	0.386607%	0.352244%
City's proportionate share of the net pension liability	\$ 3,450,800	\$ 3,434,125	\$ 3,778,138	\$ 3,940,104	\$ 3,769,779	\$ 3,778,107	\$ 4,593,502	\$ 2,482,388	\$ 5,055,799	\$ 4,544,827
City's covered payroll	\$ 898,150	\$ 895,843	\$ 864,721	\$ 891,379	\$ 996,057	\$ 1,484,886	\$ 1,200,493	\$ 1,225,371	\$ 1,300,207	\$ 1,268,429
City's proportionate share of the net pension liability as a percentage of covered payroll	384%	383%	437%	442%	378%	254%	383%	203%	389%	358%
Plan fiduciary net position as a percentage of the total pension liability	68.12%	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%	70.85%

Required Supplementary Information
Oklahoma Firefighters Pension & Retirement System

Schedule of the City of Nichols Hills' Contributions
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Statutorially required contribution	\$ 125,418	\$ 121,061	\$ 124,793	\$ 139,448	\$ 207,884	\$ 168,069	\$ 171,552	\$ 182,029	\$ 177,580	\$ 217,661
Contributions in relation to the statutorially required contribution	125,418	121,061	124,793	139,448	207,884	168,069	171,552	182,029	177,580	217,661
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 895,843	\$ 864,721	\$ 891,379	\$ 996,057	\$ 1,484,886	\$ 1,200,493	\$ 1,225,371	\$ 1,300,207	\$ 1,268,429	\$ 1,554,721
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total pension liability										
Service cost	\$ 231,823	\$ 230,997	\$ 337,268	\$ 370,729	\$ 333,708	\$ 356,868	\$ 381,474	\$ 389,739	\$ 478,712	\$ 493,618
Interest	661,978	614,609	632,759	650,266	683,585	703,925	737,321	765,602	771,678	854,432
Changes of benefit terms	(625,513)	-	-	77,664	(4,570)	-	-	-	(7,232)	-
Change in assumptions	-	-	-	-	-	129,279	-	-	640,305	-
Differences between expected and actual experience	-	(177,555)	(239,662)	169,914	(99,495)	55,014	(67,107)	(241,692)	40,402	(42,918)
Benefit payments, including refunds of member contributions	(817,173)	(471,748)	(394,524)	(618,599)	(467,564)	(822,926)	(775,832)	(569,656)	(1,105,292)	(525,176)
Net change in total pension liability	(548,885)	196,303	335,841	649,974	445,664	422,160	275,856	343,993	818,573	779,956
Total pension liability - beginning	8,710,792	8,161,907	8,358,210	8,694,051	9,344,025	9,789,689	10,211,849	10,487,705	10,831,698	11,650,271
Total pension liability - ending (a)	\$ 8,161,907	\$ 8,358,210	\$ 8,694,051	\$ 9,344,025	\$ 9,789,689	\$ 10,211,849	\$ 10,487,705	\$ 10,831,698	\$ 11,650,271	\$ 12,430,227
Plan fiduciary net position										
Contributions - employer	\$ 358,053	\$ 1,443,800	\$ 160,198	\$ 161,647	\$ 168,663	\$ 183,116	\$ 195,261	\$ 202,987	\$ 210,550	\$ 243,651
Contributions - member	196,536	192,467	220,118	222,265	231,911	251,786	268,485	279,107	289,506	335,021
Net investment income	1,102,303	205,006	80,015	1,107,845	730,032	706,560	450,186	3,026,350	(1,692,472)	1,057,815
Benefit payments, including refunds of member contributions	(817,173)	(471,748)	(394,524)	(618,599)	(467,564)	(822,926)	(775,832)	(569,656)	(1,105,292)	(525,176)
Administrative expense	(16,324)	(15,962)	(17,813)	(19,450)	(20,495)	(21,358)	(22,217)	(22,416)	(23,597)	(25,788)
Net change in plan fiduciary net position	823,395	1,353,563	47,994	853,708	642,547	297,178	115,883	2,916,372	(2,321,305)	1,085,523
Plan fiduciary net position - beginning	6,824,578	7,647,973	9,001,536	9,049,530	9,903,238	10,545,785	10,842,963	10,958,846	13,875,218	11,553,913
Plan fiduciary net position - ending (b)	\$ 7,647,973	\$ 9,001,536	\$ 9,049,530	\$ 9,903,238	\$ 10,545,785	\$ 10,842,963	\$ 10,958,846	\$ 13,875,218	\$ 11,553,913	\$ 12,639,436
Net pension liability (asset)- ending (a) - (b)	\$ 513,934	\$ (643,326)	\$ (355,479)	\$ (559,213)	\$ (756,096)	\$ (631,114)	\$ (471,141)	\$ (3,043,520)	\$ 96,358	\$ (209,209)
Plan fiduciary net position as a percentage of the total pension liability	93.70%	107.70%	104.09%	105.98%	107.72%	106.18%	104.49%	128.10%	99.17%	101.68%
Covered payroll	\$ 1,766,759	\$ 1,718,775	\$ 2,001,006	\$ 2,020,584	\$ 2,108,285	\$ 2,288,950	\$ 2,441,125	\$ 2,537,335	\$ 2,631,866	\$ 3,045,644
Net pension liability (asset) as a percentage of covered payroll	29.09%	-37.43%	-17.77%	-27.68%	-35.86%	-27.57%	-19.30%	-119.95%	3.66%	-6.87%

Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Employer Contributions

Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 242,519	\$ 282,350	\$ 95,978	\$ 102,673	\$ 90,414	\$ 96,424	\$ 169,240	\$ 175,545	\$ 100,202	\$ 154,415
Contributions in relation to the actuarially determined contribution	1,443,790	160,198	161,647	168,662	183,116	195,290	202,987	210,550	243,651	275,127
Contribution deficiency (excess)	<u>\$ (1,201,271)</u>	<u>\$ 122,152</u>	<u>\$ (65,669)</u>	<u>\$ (65,989)</u>	<u>\$ (92,702)</u>	<u>\$ (98,866)</u>	<u>\$ (33,747)</u>	<u>\$ (35,005)</u>	<u>\$ (143,449)</u>	<u>\$ (120,712)</u>
Covered payroll	\$ 1,718,775	\$ 2,001,006	\$ 2,020,584	\$ 2,108,285	\$ 2,288,950	\$ 2,441,125	\$ 2,537,335	\$ 2,631,866	\$ 3,045,644	\$ 3,439,091
Contributions as a percentage of covered payroll	84.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

Notes to Schedule:

1. Latest Valuation Date: July 1, 2023
2. Actuarially determined contribution rate is calculated as of July 1, 2023 for fiscal year 2024
July 2023 through June 2024 the City elected to make contributions at a rate of 8.0%.
3. Methods and assumptions used to determine contribution rates:
 - Actuarial cost method - Entry age normal
 - Amortization method - Level percent of payroll, closed
 - Remaining amortization period - 30 years
 - Asset valuation method - Actuarial:
 - Smoothing period - 5 years
 - Recognition method - Non-asymptotic
 - Corridor - 70% - 130%
 - Salary increases - 4.50% to 7.50% (varies by attained age)
 - Investment rate of return - 7.50%

Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

Last 10 Fiscal Years

	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability							
Service cost	\$ 56,125	\$ 56,125	\$ 45,553	\$ 43,278	\$ 43,278	\$ 75,608	\$ 75,608
Interest	20,799	30,479	30,759	26,646	36,690	25,785	38,270
Change in assumptions	(65,133)	(38,619)	(8,424)	127,285	-	(212,101)	-
Differences between expected and actual experience	-	-	(75,875)	31,728	-	105,557	-
Benefit payments, including refunds of member contributions	(18,626)	(19,617)	(53,422)	(21,022)	(21,158)	(40,599)	(30,352)
Other changes	-	-	-	-	-	4,948	-
Net change in total OPEB liability	(6,835)	28,368	(61,409)	207,915	58,810	(40,802)	83,526
Total OPEB liability - beginning	757,907	751,072	779,440	718,031	925,946	984,756	943,635
Total OPEB liability - ending	\$ 751,072	\$ 779,440	\$ 718,031	\$ 925,946	\$ 984,756	\$ 943,954	\$ 1,027,161
Covered-employee payroll	\$ 3,860,000	\$ 3,958,168	\$ 4,481,000	\$ 4,781,000	\$ 4,781,000	\$ 5,230,000	\$ 5,689,113
Net OPEB liability as a percentage of covered-employee payroll	19.46%	19.69%	16.02%	19.37%	20.60%	18.04%	18.04%

Notes to Schedule:

Only seven years are presented because 10-year data is not yet available.

No assets accumulated in a trust that meets the criteria to pay related benefits for the OPEB plan.

City of Nichols Hills
Combining Balance Sheet Accounts
General Fund Accounts
June 30, 2024

	General Fund	Designated Accounts Account	Designated Funds Public Works Account	Drainage Impact Fees	Impound Fee Police Account	Water Impact Fees Account	Sewer Impact Fee Account	Total General Fund
ASSETS								
Cash and cash equivalents	\$ 1,106,685	\$ 43,570	\$ 22,262	\$ 291,843	\$ 43,614	\$ 162,725	\$ 116,161	\$ 1,786,860
Restricted cash and cash equivalents	74,820	-	-	-	-	-	-	74,820
Investments	3,200,000	-	-	-	-	-	-	3,200,000
Deposits with insurance pool	73,273	-	-	-	-	-	-	73,273
Receivables:								
Accrued interest receivable	51,880	-	-	-	-	-	-	51,880
Due from other funds	85,918	-	-	-	-	-	-	85,918
Due from other governments	1,051,455	-	-	-	-	-	-	1,051,455
Franchise tax receivable	45,294	-	-	-	-	-	-	45,294
Court fines receivable, net	214,300	-	-	-	-	-	-	214,300
Leases	1,266,737	-	-	-	-	-	-	1,266,737
Other	5,336	-	-	7,089	-	-	-	12,425
Total assets	<u>\$ 7,175,698</u>	<u>\$ 43,570</u>	<u>22,262</u>	<u>298,932</u>	<u>43,614</u>	<u>162,725</u>	<u>116,161</u>	<u>\$ 7,862,962</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 276,430	\$ -	-	-	-	-	-	\$ 276,430
Due to other governments	2,512	-	-	-	-	-	-	2,512
Deposit liabilities	74,820	-	-	-	-	-	-	74,820
Total liabilities	<u>353,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>353,762</u>
Deferred inflows of resources:								
Leases	1,266,737	-	-	-	-	-	-	1,266,737
Unavailable revenue	241,978	-	-	-	-	-	-	241,978
Total deferred inflows	<u>1,508,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,508,715</u>
Fund balances:								
Restricted for:								
Donations	-	43,570	22,262	-	-	-	-	65,832
Insurance premiums	73,273	-	-	-	-	-	-	73,273
Committed for:								
Capital projects	-	-	-	298,932	43,614	162,725	116,161	621,432
Assigned for:								
Economic development	500,000	-	-	-	-	-	-	500,000
Parks	25,000	-	-	-	-	-	-	25,000
Unassigned	4,714,948	-	-	-	-	-	-	4,714,948
Total fund balances	<u>5,313,221</u>	<u>43,570</u>	<u>22,262</u>	<u>298,932</u>	<u>43,614</u>	<u>162,725</u>	<u>116,161</u>	<u>6,000,485</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 7,175,698</u>	<u>\$ 43,570</u>	<u>\$ 22,262</u>	<u>\$ 298,932</u>	<u>\$ 43,614</u>	<u>\$ 162,725</u>	<u>\$ 116,161</u>	<u>\$ 7,862,962</u>

City of Nichols Hills
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund Accounts
For the Year Ended June 30, 2024

	General Fund	Designated Accounts Account	Designated Funds Public Works Account	Drainage Impact Fees	Impound Fee Police Account	Water Impact Fees Account	Sewer Impact Fee Account	Total General Fund
REVENUES								
Taxes	\$ 7,484,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,484,555
Fees and fines	132,709	-	-	-	7,300	-	-	140,009
Licenses and permits	317,897	-	-	-	-	-	-	317,897
Intergovernmental	769,119	-	-	-	-	-	-	769,119
Charges for services	1,177,681	-	-	65,332	-	13,625	15,473	1,272,111
Investment earnings	253,241	2,831	366	12,940	1,971	7,784	5,435	284,568
Miscellaneous	325,356	13,750	300	-	-	-	-	339,406
Total revenues	<u>10,460,558</u>	<u>16,581</u>	<u>666</u>	<u>78,272</u>	<u>9,271</u>	<u>21,409</u>	<u>20,908</u>	<u>10,607,665</u>
EXPENDITURES								
Current:								
General government	3,173,894	4,501	-	-	-	-	-	3,178,395
Public safety	6,080,013	-	-	-	-	-	-	6,080,013
Highways and roads	519,142	-	-	-	-	-	-	519,142
Public works	1,262,077	-	-	-	-	-	-	1,262,077
Culture and recreation	252,148	-	-	-	-	-	-	252,148
Capital Outlay	80,479	-	-	-	-	-	-	80,479
Total Expenditures	<u>11,367,753</u>	<u>4,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,372,254</u>
Excess (deficiency) of revenues over expenditures	<u>(907,195)</u>	<u>12,080</u>	<u>666</u>	<u>78,272</u>	<u>9,271</u>	<u>21,409</u>	<u>20,908</u>	<u>(764,589)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	2,534,255	-	19,335	-	-	-	-	2,553,590
Transfers out	<u>(2,277,578)</u>	<u>(19,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,296,913)</u>
Total other financing sources and uses	<u>256,677</u>	<u>(19,335)</u>	<u>19,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,677</u>
FUND BALANCE								
Net change in fund balances	(650,518)	(7,255)	20,001	78,272	9,271	21,409	20,908	(507,912)
Fund balances - beginning	5,963,739	50,825	2,261	220,660	34,343	141,316	95,253	6,508,397
Fund balances - ending	<u>\$ 5,313,221</u>	<u>\$ 43,570</u>	<u>\$ 22,262</u>	<u>\$ 298,932</u>	<u>\$ 43,614</u>	<u>\$ 162,725</u>	<u>\$ 116,161</u>	<u>\$ 6,000,485</u>

**City of Nichols Hills
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024**

	Street and Alley Fund	E-911 Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 289,281	\$ 91,604	\$ 380,885
Due from other governments	1,283	-	1,283
Other receivables	-	729	729
Total assets	<u>\$ 290,564</u>	<u>\$ 92,333</u>	<u>\$ 382,897</u>
 FUND BALANCES			
Fund balances:			
Restricted for:			
Streets	260,470	-	260,470
Public safety	-	84,767	84,767
Assigned for:			
Streets	30,094	-	30,094
E-911	-	7,566	7,566
Total fund balances	<u>290,564</u>	<u>92,333</u>	<u>382,897</u>
Total liabilities and fund balances	<u>\$ 290,564</u>	<u>\$ 92,333</u>	<u>\$ 382,897</u>

City of Nichols Hills
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Street and Alley Fund	E-911 Fund	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ -	\$ 16,726	\$ 16,726
Intergovernmental	34,354	-	34,354
Investment earnings	13,471	4,071	17,542
Total revenues	<u>47,825</u>	<u>20,797</u>	<u>68,622</u>
EXPENDITURES			
Current:			
Public safety	-	-	-
Highways and roads	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>47,825</u>	<u>20,797</u>	<u>68,622</u>
Net change in fund balances	47,825	20,797	68,622
Fund balances - beginning	242,739	71,536	314,275
Fund balances - ending	<u>\$ 290,564</u>	<u>\$ 92,333</u>	<u>\$ 382,897</u>

CITY OF NICHOLS HILLS, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2024

	SPECIAL REVENUE - STREET & ALLEY FUND				SPECIAL REVENUE - E-911 FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues:								
Taxes	-	-	-	-	\$ 8,000	\$ 8,000	\$ 16,726	\$ 8,726
Intergovernmental	\$ 32,017	\$ 32,017	\$ 34,354	\$ 2,337	-	-	-	-
Investment income	7,713	7,713	13,471	5,758	2,298	2,298	4,071	1,773
Total Revenues	<u>39,730</u>	<u>39,730</u>	<u>47,825</u>	<u>8,095</u>	<u>10,298</u>	<u>10,298</u>	<u>20,797</u>	<u>10,499</u>
Expenditures:								
Current:								
Public safety	-	-	-	-	78,598	78,598	-	78,598
Highways and streets	274,730	274,730	-	274,730	-	-	-	-
Total Expenditures	<u>274,730</u>	<u>274,730</u>	<u>-</u>	<u>274,730</u>	<u>78,598</u>	<u>78,598</u>	<u>-</u>	<u>78,598</u>
Excess (deficiency) of revenues over expenditures	<u>(235,000)</u>	<u>(235,000)</u>	<u>47,825</u>	<u>282,825</u>	<u>(68,300)</u>	<u>(68,300)</u>	<u>20,797</u>	<u>89,097</u>
Net change in fund balances	(235,000)	(235,000)	47,825	282,825	(68,300)	(68,300)	20,797	89,097
Fund Balance - beginning of year	235,000	235,000	242,739	7,739	68,300	68,300	71,536	3,236
Fund Balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,564</u>	<u>\$ 290,564</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,333</u>	<u>\$ 92,333</u>

CITY OF NICHOLS HILLS, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
MAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2024

	DEBT SERVICE				CAPITAL PROJECT - CAPITAL IMPROVEMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Beginning Budgetary Fund Balance	-	-	\$ 398,747	\$ 398,747	\$ 2,990,935	\$ 2,990,935	\$ 2,755,995	\$ (234,940)
Resources (Inflows):								
Taxes	\$ 5,991,138	\$ 5,991,138	5,845,086	(146,052)	-	-	-	-
Intergovernmental	-	-	-	-	266,121	266,121	266,121	-
Investment income	10,000	10,700	162,359	151,659	-	-	153,066	153,066
Miscellaneous income	-	-	-	-	-	-	24,568	24,568
Transfer in	-	-	-	-	2,553,205	2,553,205	2,277,578	(275,627)
Amounts available for appropriation	6,001,138	6,001,838	6,406,192	404,354	5,810,261	5,810,261	5,477,328	(332,933)
Charges to appropriations (outflows):								
General government	3,250	3,950	3,802	148	-	-	-	-
Capital outlay	-	-	-	-	5,810,261	5,810,261	579,459	5,230,802
Debt service	5,997,888	5,997,888	5,997,888	-	-	-	-	-
Total Charges to Appropriations	6,001,138	6,001,838	6,001,690	148	5,810,261	5,810,261	579,459	5,230,802
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 404,502	\$ 404,502	\$ -	\$ -	\$ 4,897,869	\$ 4,897,869

CITY OF NICHOLS HILLS, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
MAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2024

(Continued)

CAPITAL PROJECT - PARK FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 300,000	\$ 300,000	\$ 353,582	\$ 53,582
Resources (Inflows):				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	5,000	5,000	28,972	23,972
Miscellaneous income	-	75,000	323,120	248,120
Transfer in	-	-	-	-
Amounts available for appropriation	<u>305,000</u>	<u>380,000</u>	<u>705,674</u>	<u>325,674</u>
Charges to appropriations (outflows):				
General government	280,000	280,000	10,575	269,425
Capital outlay	25,000	100,000	59,986	40,014
Debt service	-	-	-	-
Total Charges to Appropriations	<u>305,000</u>	<u>380,000</u>	<u>70,561</u>	<u>309,439</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 635,113</u>	<u>635,113</u>

City of Nichols Hills
Combining Schedule of Net Position
Enterprise Fund Accounts
June 30, 2024

	Nichols Hills Municipal Authority	Nichols Hills Municipal Authority CIF Account	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,021,340	\$ 747,225	\$ 1,768,565
Investments	1,750,000	625,000	2,375,000
Accounts receivable, net	808,216	-	808,216
Accrued interest receivable	14,924	1,191	16,115
Total current assets	<u>3,594,480</u>	<u>1,373,416</u>	<u>4,967,896</u>
Non-current assets:			
Restricted cash and cash equivalents	33,660	-	33,660
Net pension asset	42,196	-	42,196
Capital Assets:			
Non-depreciable assets	2,711,889	-	2,711,889
Other capital assets, net of depreciation	16,954,931	-	16,954,931
Total non-current assets	<u>19,742,676</u>	<u>-</u>	<u>19,742,676</u>
Total assets	<u>23,337,156</u>	<u>1,373,416</u>	<u>24,710,572</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amounts related to OPEB	42,196		42,196
Deferred amounts related to pensions	261,474	-	261,474
Total deferred outflows of resources	<u>303,670</u>	<u>-</u>	<u>303,670</u>
LIABILITIES			
Current liabilities:			
Accounts payable	142,472	-	142,472
Due to other funds	85,918	-	85,918
Compensated absences, current portion	5,418	-	5,418
Notes payable, current portion	933	-	933
Total current liabilities	<u>234,741</u>	<u>-</u>	<u>234,741</u>
Non-current liabilities:			
Compensated absences	48,759	-	48,759
Meter deposit liability	33,660	-	33,660
Note payable	13,471	-	13,471
Total OPEB liability	<u>111,901</u>	<u>-</u>	<u>111,901</u>
Total non-current liabilities	<u>207,791</u>	<u>-</u>	<u>207,791</u>
Total liabilities	<u>442,532</u>	<u>-</u>	<u>442,532</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred amounts related to OPEB	43,784	-	43,784
Deferred amounts related to pensions	22,417	-	22,417
Total deferred inflows of resources	<u>66,201</u>	<u>-</u>	<u>66,201</u>
NET POSITION			
Net investment in capital assets	19,652,416	-	19,652,416
Restricted for pension	42,196	-	42,196
Unrestricted	3,437,481	1,373,416	4,810,897
Total net position	<u>\$ 23,132,093</u>	<u>\$ 1,373,416</u>	<u>\$ 24,505,509</u>

City of Nichols Hills
Combining Schedule of Revenues, Expenses and Changes in Fund Net Position
Enterprise Fund Accounts
For the Year Ended June 30, 2024

	Nichols Hills Municipal Authority	Nichols Hills Municipal Authority CIF Account	Total
REVENUES			
Charges for Service:			
Water charges	\$ 3,643,313	\$ -	\$ 3,643,313
Wastewater charges	1,453,486	-	1,453,486
Water taps	29,558	-	29,558
Penalties	14,301	-	14,301
Miscellaneous revenue	1,625	11,131	12,756
Total operating revenues	<u>5,142,283</u>	<u>11,131</u>	<u>5,153,414</u>
OPERATING EXPENSES			
Administrative	848,154	-	848,154
Water and wastewater operations	1,509,709	5,395	1,515,104
Depreciation expense	1,816,654	-	1,816,654
Total operating expenses	<u>4,174,517</u>	<u>5,395</u>	<u>4,179,912</u>
Operating income	<u>967,766</u>	<u>5,736</u>	<u>973,502</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	143,252	68,604	211,856
Interest expense	(1,140)	-	(1,140)
Total non-operating revenues (expense)	<u>142,112</u>	<u>68,604</u>	<u>210,716</u>
Income before contributions and transfers	<u>1,109,878</u>	<u>74,340</u>	<u>1,184,218</u>
Capital contributions	2,656,296	-	2,656,296
Transfers in	155,470	86,836	242,306
Transfers out	(2,621,091)	(155,470)	(2,776,561)
Change in net position	<u>1,300,553</u>	<u>5,706</u>	<u>1,306,259</u>
Total net position- beginning	<u>21,831,540</u>	<u>1,367,710</u>	<u>23,199,250</u>
Total net position - ending	<u><u>\$ 23,132,093</u></u>	<u><u>\$ 1,373,416</u></u>	<u><u>\$ 24,505,509</u></u>

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STATISTICAL SECTION

Financial Trends - These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.

Revenue Capacity - These schedules contain trend information to help the reader access the City's most significant local revenue sources.

Debt Capacity - These schedules contain trend information to help the reader assess the affordability of the current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the financial activities take place.

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the financial report relates to the services the City provides and the activities it performs.

CITY OF NICHOLS HILLS, OKLAHOMA
NET POSITION BY COMPONENT
Last Ten Fiscal Years
TABLE 1

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities										
Net investment in capital assets	\$ 3,138,855	\$ 2,039,744	\$ 3,955,351	\$ 4,805,952	\$ 5,976,388	\$ 6,116,023	\$ 5,754,593	\$ 7,816,642	\$ 9,807,498	\$ 12,071,208
Restricted	953,407	1,146,121	1,355,422	1,158,521	1,506,372	1,973,241	2,314,947	2,433,174	1,077,083	1,743,595
Unrestricted	(2,225,118)	(1,880,281)	(1,264,576)	(464,112)	1,149,920	1,174,651	1,724,579	5,839,411	7,307,832	7,124,858
Total governmental activities net position	<u>\$ 1,867,144</u>	<u>\$ 1,305,584</u>	<u>\$ 4,046,197</u>	<u>\$ 5,500,361</u>	<u>\$ 8,632,680</u>	<u>\$ 9,263,915</u>	<u>\$ 9,794,119</u>	<u>\$ 16,089,227</u>	<u>\$ 18,192,413</u>	<u>\$ 20,939,661</u>
Business-type activities										
Net investment in capital assets	\$ 18,961,631	\$ 21,577,476	\$ 20,377,268	\$ 19,222,957	\$ 18,687,637	\$ 18,793,595	\$ 17,975,559	\$ 17,640,226	\$ 18,419,867	\$ 19,652,416
Restricted	-	-	-	-	-	-	-	-	-	42,196
Unrestricted	1,875,438	2,323,000	2,723,150	3,503,366	3,337,077	3,790,742	3,822,019	4,496,669	4,785,549	4,819,814
Total business-type activities net position	<u>\$ 20,837,069</u>	<u>\$ 23,900,476</u>	<u>\$ 23,100,418</u>	<u>\$ 22,726,323</u>	<u>\$ 22,024,714</u>	<u>\$ 22,584,337</u>	<u>\$ 21,797,578</u>	<u>\$ 22,136,895</u>	<u>\$ 23,205,416</u>	<u>\$ 24,514,426</u>
Primary government										
Net investment in capital assets	\$ 22,100,486	\$ 23,617,220	\$ 24,332,619	\$ 24,028,909	\$ 24,664,025	\$ 24,909,618	\$ 23,730,152	\$ 25,456,868	\$ 28,227,365	\$ 31,723,624
Restricted	953,407	1,146,121	1,355,422	1,158,521	1,506,372	1,973,241	2,314,947	2,433,174	1,077,083	1,785,791
Unrestricted	(349,680)	442,719	1,458,574	3,039,254	4,486,997	4,965,393	5,546,598	10,336,080	12,093,381	11,944,672
Total primary government net position	<u>\$ 22,704,213</u>	<u>\$ 25,206,060</u>	<u>\$ 27,146,615</u>	<u>\$ 28,226,684</u>	<u>\$ 30,657,394</u>	<u>\$ 31,848,252</u>	<u>\$ 31,591,697</u>	<u>\$ 38,226,122</u>	<u>\$ 41,397,829</u>	<u>\$ 45,454,087</u>

CITY OF NICHOLS HILLS, OKLAHOMA
CHANGES IN NET POSITION
Last Ten Fiscal Years
TABLE 2

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Government activities:										
General government	\$ 1,299,408	\$ 2,290,054	\$ 2,307,051	\$ 2,495,458	\$ 2,429,658	\$ 2,609,785	\$ 2,833,696	\$ 2,841,304	\$ 3,695,144	\$ 4,012,642
Public safety	3,500,180	3,519,911	3,685,815	3,997,551	3,901,353	5,309,204	6,511,943	5,157,852	6,724,195	7,379,628
Highways and streets	749,946	762,751	1,022,354	1,170,398	1,249,721	1,281,820	2,403,820	1,528,390	1,628,008	2,018,857
Culture and recreation	191,791	193,210	219,959	233,077	372,777	430,254	440,212	431,599	401,339	512,776
Public works	1,044,334	1,066,659	1,200,553	1,205,996	1,242,046	1,489,116	1,754,432	1,415,611	1,637,914	1,815,754
Interest on long-term debt	870,590	572,961	703,856	675,392	677,014	747,782	978,791	808,576	792,112	1,139,136
Total governmental activities expenses	<u>7,656,249</u>	<u>8,405,546</u>	<u>9,139,588</u>	<u>9,777,872</u>	<u>9,872,569</u>	<u>11,867,961</u>	<u>14,922,894</u>	<u>12,183,332</u>	<u>14,878,712</u>	<u>16,878,793</u>
Business-type activities:										
Water	1,911,554	2,149,829	2,600,051	2,858,698	2,449,800	2,652,736	2,697,650	2,674,392	3,098,691	3,157,234
Wastewater	697,992	728,531	912,251	933,709	1,017,587	1,092,270	1,175,985	1,150,459	1,138,250	1,259,567
Total business-type activities expenses	<u>2,609,546</u>	<u>2,878,360</u>	<u>3,512,302</u>	<u>3,792,407</u>	<u>3,467,387</u>	<u>3,745,006</u>	<u>3,873,635</u>	<u>3,824,851</u>	<u>4,236,941</u>	<u>4,416,801</u>
Total primary government expenses	<u>\$ 10,265,795</u>	<u>\$ 11,283,906</u>	<u>\$ 12,651,890</u>	<u>\$ 13,570,279</u>	<u>\$ 13,339,956</u>	<u>\$ 15,612,967</u>	<u>\$ 18,796,529</u>	<u>\$ 16,008,183</u>	<u>\$ 19,115,653</u>	<u>\$ 21,295,594</u>
Program Revenues										
Government activities:										
Charges for services:										
General government	\$ 178,871	\$ 221,295	\$ 207,935	\$ 267,579	\$ 309,905	\$ 233,677	\$ 454,766	\$ 459,933	\$ 463,422	\$ 511,305
Public safety	193,841	255,862	183,863	234,786	231,816	279,761	770,619	761,971	816,640	904,249
Highways and streets	-	-	-	-	-	28,822	109,408	105,295	108,170	136,541
Culture and recreation	-	-	-	-	-	-	9,876	-	-	-
Public works	968,256	1,020,566	963,933	1,064,447	1,080,155	1,076,833	1,244,789	1,209,285	1,229,661	1,293,879
Operating grants and contributions	386,862	423,000	422,726	439,752	561,336	532,520	868,406	3,446,709	741,640	971,947
Capital grants and contributions	-	-	-	-	50,763	1,132	-	619	267,373	1,623
Total governmental activities program revenues	<u>1,727,830</u>	<u>1,920,723</u>	<u>1,778,457</u>	<u>2,006,564</u>	<u>2,233,975</u>	<u>2,152,745</u>	<u>3,457,864</u>	<u>5,983,812</u>	<u>3,626,906</u>	<u>3,819,544</u>

(Continued)

TABLE 2
(Continued)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type activities:										
Charges for services:										
Water	2,638,072	3,149,780	3,346,087	3,151,382	2,331,283	3,014,644	2,999,391	3,497,011	3,850,146	3,818,815
Wastewater	949,117	1,067,393	1,168,721	1,159,789	968,358	1,289,022	1,345,129	1,436,660	1,463,653	1,453,486
Capital grants and contributions	-	-	-	-	-	-	-	-	-	710,000
Total business-type activities program revenues	3,587,189	4,217,173	4,514,808	4,311,171	3,299,641	4,303,666	4,344,520	4,933,671	5,313,799	5,982,301
Total primary government program revenues	\$ 5,315,019	\$ 6,137,896	\$ 6,293,265	\$ 6,317,735	\$ 5,533,616	\$ 6,456,411	\$ 7,802,384	\$ 10,917,483	\$ 8,940,705	\$ 9,801,845
Net (Expense)/Revenue										
Government activities	\$ (5,928,419)	\$ (6,484,823)	\$ (7,361,131)	\$ (7,771,308)	\$ (7,638,594)	\$ (9,715,216)	\$ (11,465,030)	\$ (6,199,520)	\$ (11,251,806)	\$ (13,059,249)
Business-type activities	977,643	1,338,813	1,002,506	518,764	(167,746)	558,660	470,885	1,108,820	1,076,858	1,565,500
Total primary government net expense	\$ (4,950,776)	\$ (5,146,010)	\$ (6,358,625)	\$ (7,252,544)	\$ (7,806,340)	\$ (9,156,556)	\$ (10,994,145)	\$ (5,090,700)	\$ (10,174,948)	\$ (11,493,749)
General Revenues and Other Changes in Net Assets/Net Position										
Government activities:										
Taxes:										
Sales and use taxes	\$ 2,756,819	\$ 2,783,220	\$ 3,453,468	\$ 3,928,736	\$ 4,576,632	\$ 4,760,407	\$ 5,177,903	\$ 6,396,736	\$ 6,676,162	\$ 7,133,492
Property taxes	3,324,947	3,840,425	4,125,099	3,990,370	4,532,711	4,478,676	4,771,624	4,338,496	4,527,069	5,891,449
Franchise and public service taxes	399,654	339,874	337,882	358,832	324,662	326,031	313,615	348,279	394,488	351,063
Other taxes	1,318	1,351	1,064	12,138	7,462	9,145	8,610	8,729	8,903	16,726
Unrestricted grants and contributions	7,377	6,012	6,204	6,276	8,667	9,783	11,020	10,488	10,303	10,197
Investment earnings	43,279	73,674	99,168	146,992	341,878	291,816	66,747	110,785	932,534	1,524,639
Miscellaneous	226,812	247,580	269,429	325,679	343,465	363,691	358,279	487,925	587,311	397,829
Transfers	405,456	(1,698,873)	1,809,431	844,621	635,436	106,902	1,287,436	793,142	218,222	481,102
Total governmental activities	7,165,662	5,593,263	10,101,745	9,613,644	10,770,913	10,346,451	11,995,234	12,494,628	13,354,992	15,806,497
Business-type activities:										
Investment earnings	9,734	3,077	4,205	11,031	56,416	46,437	5,221	11,098	186,207	211,856
Miscellaneous	5,249	22,644	2,662	11,759	45,157	61,428	24,571	12,542	23,678	12,756
Transfers	(405,456)	1,698,873	(1,809,431)	(844,621)	(635,436)	(106,902)	(1,287,436)	(793,142)	(218,222)	(481,102)
Total business-type activities	(390,473)	1,724,594	(1,802,564)	(821,831)	(533,863)	963	(1,257,644)	(769,502)	(8,337)	(256,490)
Total primary government	\$ 6,775,189	\$ 7,317,857	\$ 8,299,181	\$ 8,791,813	\$ 10,237,050	\$ 10,347,414	\$ 10,737,590	\$ 11,725,126	\$ 13,346,655	\$ 15,550,007
Change in Net Assets/Net Position										
Government activities	\$ 1,237,243	\$ (891,560)	\$ 2,740,614	\$ 1,842,336	\$ 3,132,319	\$ 631,235	\$ 530,204	\$ 6,295,108	\$ 2,103,186	\$ 2,747,248
Business-type activities	587,170	3,063,407	(800,058)	(303,067)	(701,609)	559,623	(786,759)	339,318	1,068,521	1,309,010
Total primary government	\$ 1,824,413	\$ 2,171,847	\$ 1,940,556	\$ 1,539,269	\$ 2,430,710	\$ 1,190,858	\$ (256,555)	\$ 6,634,426	\$ 3,171,707	\$ 4,056,258

CITY OF NICHOLS HILLS, OKLAHOMA
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
TABLE 3

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund										
Nonspendable	\$ 60,478	\$ 69,195	\$ 73,483	\$ 78,672	\$ 81,090	\$ 14,255	\$ -	\$ -	\$ -	\$ -
Restricted	14,579	14,547	39,734	36,527	35,658	67,932	87,623	110,286	90,314	139,105
Committed	-	-	-	-	-	225,307	307,846	384,751	491,572	621,432
Assigned	628,694	627,754	500,000	629,118	662,818	500,000	500,000	1,311,712	2,455,267	525,000
Unassigned	<u>2,114,891</u>	<u>1,173,458</u>	<u>1,702,443</u>	<u>1,885,054</u>	<u>2,478,456</u>	<u>2,982,308</u>	<u>3,888,511</u>	<u>4,004,180</u>	<u>3,471,244</u>	<u>4,714,948</u>
Total general fund	<u>\$ 2,818,642</u>	<u>\$ 1,884,954</u>	<u>\$ 2,315,660</u>	<u>\$ 2,629,371</u>	<u>\$ 3,258,022</u>	<u>\$ 3,789,802</u>	<u>\$ 4,783,980</u>	<u>\$ 5,810,929</u>	<u>\$ 6,508,397</u>	<u>\$ 6,000,485</u>
All Other Governmental Funds										
Restricted	\$ 11,658,454	\$ 9,514,201	\$ 7,438,743	\$ 7,125,231	\$ 7,633,785	\$ 11,344,374	\$ 15,189,074	\$ 15,229,029	\$ 15,715,512	\$ 16,776,827
Assigned	<u>714,777</u>	<u>1,987,684</u>	<u>2,205,120</u>	<u>1,990,483</u>	<u>2,718,574</u>	<u>1,471,253</u>	<u>1,473,081</u>	<u>2,848,822</u>	<u>3,053,111</u>	<u>5,585,813</u>
Total all other governmental funds	<u>\$ 12,373,231</u>	<u>\$ 11,501,885</u>	<u>\$ 9,643,863</u>	<u>\$ 9,115,714</u>	<u>\$ 10,352,359</u>	<u>\$ 12,815,627</u>	<u>\$ 16,662,155</u>	<u>\$ 18,077,851</u>	<u>\$ 18,768,623</u>	<u>\$ 22,362,640</u>
GRAND TOTAL	<u>\$ 15,191,873</u>	<u>\$ 13,386,839</u>	<u>\$ 11,959,523</u>	<u>\$ 11,745,085</u>	<u>\$ 13,610,381</u>	<u>\$ 16,605,429</u>	<u>\$ 21,446,135</u>	<u>\$ 23,888,780</u>	<u>\$ 25,277,020</u>	<u>\$ 28,363,125</u>

CITY OF NICHOLS HILLS, OKLAHOMA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
TABLE 4

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues:										
Taxes	\$ 6,502,632	\$ 6,952,259	\$ 7,918,119	\$ 8,284,272	\$ 9,436,518	\$ 9,572,924	\$ 10,269,560	\$ 11,132,321	\$ 11,620,257	\$ 13,346,367
Intergovernmental	337,047	476,650	489,358	567,360	626,979	562,073	742,853	1,756,094	1,156,705	1,069,594
Charges for services	1,025,698	1,081,170	1,020,217	1,122,207	1,145,495	1,208,816	1,236,324	1,212,453	1,222,313	1,272,111
Fines and forfeitures	137,548	189,619	135,846	167,753	152,346	132,332	102,408	118,586	120,835	140,009
Licences and permits	178,871	221,295	207,935	266,716	304,393	232,355	301,895	292,792	285,491	317,897
Investment Income	41,175	73,507	90,032	142,762	342,221	297,136	69,052	89,887	653,665	1,527,853
Donation	-	-	-	-	-	-	-	1,500,000	-	323,120
Miscellaneous	221,321	258,296	263,892	305,526	335,492	359,679	353,506	507,445	522,440	363,974
Total Revenues	<u>8,444,292</u>	<u>9,252,796</u>	<u>10,125,399</u>	<u>10,856,596</u>	<u>12,343,444</u>	<u>12,365,315</u>	<u>13,075,598</u>	<u>16,609,578</u>	<u>15,581,706</u>	<u>18,360,925</u>
Expenditures:										
General government	2,332,577	2,197,285	2,048,926	2,092,011	2,052,373	2,093,862	2,147,493	2,519,329	2,992,543	3,191,765
Public safety	3,474,899	3,624,883	3,658,186	4,022,308	4,321,228	4,819,410	4,831,126	5,440,801	5,659,478	6,078,509
Highways and streets	239,701	233,047	309,671	275,805	281,851	262,670	1,165,850	348,923	376,860	519,142
Culture and recreation	203,652	201,630	213,143	223,944	256,252	255,558	274,955	337,264	259,993	262,723
Public works	755,692	800,562	873,022	878,310	949,311	1,009,650	1,152,594	1,067,732	1,185,481	1,262,077
Capital outlay	3,700,012	6,810,063	6,745,421	4,115,253	3,379,516	6,659,721	4,369,597	8,017,965	9,361,503	7,699,367
Debt service										
Principal	2,915,000	3,090,000	3,280,000	3,375,000	3,500,000	3,530,000	12,530,000	4,325,000	4,255,000	4,605,000
Interest	508,311	552,403	692,279	705,300	717,890	807,461	1,066,165	1,025,113	1,025,825	1,392,888
Payment of issue costs	19,436	93,562	85,394	66,170	75,625	146,605	99,035	85,295	105,867	98,404
Total Expenditures	<u>14,149,280</u>	<u>17,603,435</u>	<u>17,906,042</u>	<u>15,754,101</u>	<u>15,534,046</u>	<u>19,584,937</u>	<u>27,636,815</u>	<u>23,167,422</u>	<u>25,222,550</u>	<u>25,109,875</u>
Excess of revenues over(under) expenditures	<u>(5,704,988)</u>	<u>(8,350,639)</u>	<u>(7,780,643)</u>	<u>(4,897,505)</u>	<u>(3,190,602)</u>	<u>(7,219,622)</u>	<u>(14,561,217)</u>	<u>(6,557,844)</u>	<u>(9,640,844)</u>	<u>(6,748,950)</u>
Other financing sources(uses)										
Transfers in	2,831,066	3,610,870	2,517,274	2,095,037	2,719,467	2,459,005	2,307,100	4,047,369	2,942,056	4,811,833
Transfers out	(245,016)	(1,416,232)	(493,180)	(493,180)	(791,454)	(394,691)	-	(1,853,205)	(553,205)	(2,277,578)
Bond proceeds	4,200,000	4,350,966	4,329,234	3,081,208	3,127,883	8,150,356	17,094,822	6,806,325	8,640,233	7,300,800
Total other financing sources(uses)	<u>\$ 6,786,050</u>	<u>\$ 6,545,604</u>	<u>\$ 6,353,328</u>	<u>\$ 4,683,065</u>	<u>\$ 5,055,896</u>	<u>\$ 10,214,670</u>	<u>\$ 19,401,922</u>	<u>\$ 9,000,489</u>	<u>\$ 11,029,084</u>	<u>\$ 9,835,055</u>
Net change in fund balances	<u>\$ 1,081,062</u>	<u>\$ (1,805,035)</u>	<u>\$ (1,427,315)</u>	<u>\$ (214,440)</u>	<u>\$ 1,865,294</u>	<u>\$ 2,995,048</u>	<u>\$ 4,840,705</u>	<u>\$ 2,442,645</u>	<u>\$ 1,388,240</u>	<u>\$ 3,086,105</u>
Debt service as a percentage of noncapital expenditures	32.8%	24.8%	34.8%	32.4%	30.9%	33.2%	58.1%	32.6%	29.3%	30.6%

CITY OF NICHOLS HILLS, OKLAHOMA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
TABLE 5

Fiscal Year	Ad Valorem Tax	Sales & Use Tax	Franchise Tax	Emergency Telephone Tax	Totals
2015	3,311,071	2,726,186	433,424	1,318	6,471,999
2016	3,827,814	2,752,633	339,874	1,351	6,921,672
2017	4,125,705	3,414,285	337,882	1,064	7,878,936
2018	3,990,370	3,928,736	358,832	12,138	8,290,076
2019	4,527,762	4,540,459	324,662	7,452	9,400,335
2020	4,477,341	4,721,952	326,031	9,145	9,534,469
2021	4,769,432	5,138,550	313,615	8,610	10,230,207
2022	4,338,496	6,355,702	348,327	8,729	11,051,254
2023	4,527,069	6,637,822	394,488	8,903	11,568,282
2024	5,845,086	7,097,112	351,063	16,726	13,309,987

CITY OF NICHOLS HILLS, OKLAHOMA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
TABLE 6

Fiscal Year	Real Property	Personal Property	Public Service Property	Total Assessed Value	Exemptions	Net Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value
2015	131,851,749	1,670,395	1,150,601	134,672,745	1,034,000	133,638,745	28.38	1,224,297,682
2016	138,741,187	1,756,754	1,097,508	141,595,449	1,244,505	140,350,944	29.14	1,287,231,355
2017	145,046,585	1,891,037	779,411	147,717,033	1,257,021	146,460,012	27.06	1,342,882,118
2018	149,757,271	2,096,104	826,084	152,679,459	1,225,127	151,454,332	29.71	1,387,995,082
2019	158,117,873	2,237,518	801,287	161,156,678	1,297,147	159,859,531	28.09	1,465,060,709
2020	161,356,877	2,762,073	856,267	164,975,217	1,316,500	163,658,717	28.10	1,499,774,700
2021	167,747,021	2,855,659	904,782	171,507,462	1,490,762	170,016,700	29.11	1,559,158,745
2022	175,673,773	2,997,989	884,525	179,556,287	1,453,780	178,102,507	25.56	1,632,329,882
2023	184,351,029	2,912,083	899,462	188,162,574	1,546,759	186,615,815	25.36	1,710,568,855
2024	193,554,881	2,882,308	949,529	197,386,718	1,551,781	195,834,937	31.67	1,794,424,709

CITY OF NICHOLS HILLS, OKLAHOMA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
Last Ten Fiscal Years
TABLE 7

Fiscal Year	City Direct Rate	Overlapping Rates		Total Nichols Hills City Resident
	Debt Service Fund*	Independent School District (1)	Oklahoma County	
2015	26.27	74.81	23.58	124.66
2016	28.38	75.16	23.72	127.26
2017	29.14	74.81	23.81	127.76
2018	27.06	74.81	23.28	125.15
2019	29.71	74.29	23.64	127.64
2020	28.10	80.10	23.49	131.69
2021	29.11	80.47	23.38	132.96
2022	25.56	80.05	22.92	128.53
2023	25.36	79.12	23.05	127.53
2024	31.67	85.05	22.99	139.71

The levy certified to the tax rolls for the upcoming fiscal year is as follows:

2025	32.15	85.85	23.11	141.11
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Source: County Excise Board

Note: City property tax may only be levied to repay principal and interest on general obligation bonded debt approved by the voters and any court-assessed judgments.

(1) Includes levy for Metro Tech Vo-Tech #22, Oklahoma City Schools.

* Direct rate is solely for General Obligation Debt

CITY OF NICHOLS HILLS, OKLAHOMA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO
TABLE 8

Taxpayer	Type of Business	2024			2015		
		Rank	Taxable Assessed Value	Percentage of Net Total Assessed Value	Rank	Taxable Assessed Value	Percentage of Net Total Assessed Value
Oklahoma City Golf & Country Club	Recreation	1	\$ 1,746,102	0.89%	2	\$ 1,123,853	0.93%
OKC NHP LLC	Retail	2	1,087,081	0.56%	1	1,129,177	0.94%
JLJ Properties (2 properties)	Resident	3	690,574	0.35%			
Belvedere Trust	Resident	4	639,595	0.33%			
Cameron William M Trust	Resident	5	548,685	0.28%			
Oklahoma Gas & Electric	Utility	6	542,109	0.28%	3	770,242	0.64%
Mills Rober L & Margaret S Trust	Resident	7	533,932	0.27%			
Crutchmer Clyde V (2 properties)	Resident	8	524,016	0.27%	6	492,656	0.41%
Villa Amore LLC	Resident	9	515,731	0.26%			
Albers Leigh Ann & Paul W	Resident	10	491,510	0.25%	7	437,821	0.36%
TG NHOB LLC	Banking				4	628,100	0.52%
Chesapeake Lan Company LLC	Oil and gas		-	-	5	540,664	0.45%
Liddell Mike Trust	Resident		-	-	8	407,000	0.34%
Oliver Michael & Deborah Trust	Resident		-	-	9	405,996	0.34%
Greythorn LLC	Resident		-	-	10	387,575	0.32%
Totals			<u>\$ 7,319,335</u>	<u>3.74%</u>		<u>\$ 6,323,084</u>	<u>5.25%</u>

Source: County Assessors Office

CITY OF NICHOLS HILLS, OKLAHOMA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
TABLE 9

Fiscal Year	Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percentage of Total Collected to Total Levy	Net Assessed Value	Mill Levy
2015	3,316,335	3,205,328	96.65%	-	3,205,328	96.65%	126,239,127	26.27
2016	3,786,396	3,647,898	96.34%	124,642	3,772,540	99.63%	133,435,770	28.38
2017	4,089,261	3,969,958	97.08%	122,754	4,092,712	100.08%	140,350,944	29.14
2018	3,963,102	3,857,037	97.32%	117,138	3,974,175	100.28%	146,460,012	27.06
2019	4,500,433	4,422,859	98.28%	104,903	4,527,762	100.61%	151,454,332	29.72
2020	4,491,426	4,357,425	97.02%	114,289	4,471,714	99.56%	163,658,717	28.10
2021	4,763,817	4,614,422	96.86%	141,809	4,756,231	99.84%	170,016,700	29.11
2022	4,345,557	4,229,224	97.32%	149,920	4,379,144	100.77%	178,102,507	25.56
2023	4,517,268	4,434,136	98.16%	115,732	4,549,868	100.72%	186,615,815	25.36
2024	5,910,556	5,768,097	97.59%	64,025	5,832,122	98.67%	195,834,937	31.67

CITY OF NICHOLS HILLS, OKLAHOMA
SALES TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years
TABLE 10

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
City of Nichols Hills	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Oklahoma County	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State of Oklahoma	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Total	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%

CITY OF NICHOLS HILLS, OKLAHOMA
TAXABLE SALES BY CATEGORY
Last Ten Fiscal Years

TABLE 11

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Agriculture, forestry, and fishing	\$ 956	\$ 1,098	\$ 899	\$ 4,312	\$ 2,249	\$ 324	\$ 12	\$ 2,101	\$ 578	\$ 306
Mining	16	40	-	-	-	-	-	-	-	1,377
Construction	1,344	1,131	1,379	2,594	2,749	2,920	4,426	3,666	9,326	11,017
Manufacturing	97,363	110,407	163,434	139,031	122,914	125,856	101,850	121,836	153,916	137,497
Transportation	604,289	595,701	595,704	606,364	254,237	9,357	18,726	11,677	10,057	6,955
Communications and utilities:										
Communications	114,695	104,149	96,820	99,099	95,732	79,004	73,759	75,070	75,077	64,846
Electric, gas, and sanitary services	313,243	285,451	289,031	312,640	282,390	273,359	276,237	343,640	413,408	346,120
Wholesale trade	70,254	71,413	77,940	87,392	75,031	77,976	84,329	110,044	103,432	103,406
Retail trade:										
Building materials, hardware, garden supply										
and mobile home dealer	192,625	221,981	11	338,037	347,035	266,978	333,520	304,484	265,283	241,146
General merchandise stores	-	42,983	55,750	22,565	55,117	42,148	180,928	253,272	297,950	291,722
Food stores	41,680	98,022	554,739	815,834	1,134,184	1,166,678	1,244,501	1,403,020	1,438,754	1,671,961
Automotive dealers and gasoline service stations	820	28,995	41,786	32,370	14,624	238	378	379	509	265
Apparel and accessory stores	531,637	342,127	357,614	281,870	315,870	534,388	537,354	748,764	746,956	664,787
Furniture, home furnishings and equipment stores	324,891	209,465	242,608	204,257	319,487	139,483	246,673	400,890	467,987	388,098
Eating and drinking places	239,450	216,349	213,577	296,849	451,839	390,955	415,344	498,136	454,051	352,083
Miscellaneous retail	13,396	144,423	185,955	226,112	141,541	-	58,087	105,141	155,591	-
Finance, insurance, and real estate	14,476	26,756	14,883	46,517	19,742	951	6,347	24,901	16,289	16,720
Services:										
Hotels and motels	-	-	-	1,896	983	520	461	1,007	473	100
Personal services	205	13,333	11,288	11,448	64,540	53,372	48,108	63,706	58,430	48,595
Business services	7,334	2,459	10,219	21,715	358,122	389,387	64,880	57,446	79,445	100,744
Automotive repair services and garages	2,162	-	768	424	440	1,116	474	425	451	927
Miscellaneous repair services	120	-	-	-	-	-	497	451	585	1,568
Other services	114,695	15,116	6,868	27,612	22,166	518,741	603,216	733,688	837,788	799,932
Nonclassifiable establishments	15,798	55,208	91,772	28,764	25,482	17,858	21,953	185,446	22,289	25,113
	<u>\$ 2,701,449</u>	<u>\$ 2,586,607</u>	<u>\$ 3,013,045</u>	<u>\$ 3,607,702</u>	<u>\$ 4,106,474</u>	<u>\$ 4,091,609</u>	<u>\$ 4,322,060</u>	<u>\$ 5,449,190</u>	<u>\$ 5,608,625</u>	<u>\$ 5,275,285</u>

CITY OF NICHOLS HILLS, OKLAHOMA
RATIO OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
TABLE 12

Fiscal Year	Governmental Activities		Business-Type Activities	Total Primary Government	Per Capita	Per Estimated Actual Property Values
	General Obligation Bonds	Judgment Payable	Notes Payable			
2015	26,885,000	-	21,427	26,906,427	7,252	0.02
2016	27,869,402	-	20,756	27,890,158	7,518	0.02
2017	29,210,868	-	20,060	29,230,928	7,879	0.02
2018	28,574,234	-	19,338	28,593,572	7,707	0.02
2019	28,161,241	-	18,589	28,179,830	7,596	0.02
2020	32,721,918	-	17,812	32,739,730	8,825	0.02
2021	37,166,795	-	17,006	37,183,801	10,023	0.02
2022	39,437,088	-	16,170	39,453,258	10,195	0.02
2023	43,594,113	-	15,303	43,609,416	11,398	0.03
2024	46,041,666	-	14,404	46,056,070	11,901	0.03

Note: Personal income and income per capita is not available for Nichols Hills area only.

CITY OF NICHOLS HILLS, OKLAHOMA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
TABLE 13

Fiscal Year	Population	Net Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2015	3,710	134,672,745	26,885,000	814,790	26,070,210	19.36%	7,027
2016	3,710	140,350,944	27,869,402	991,871	26,877,531	19.15%	7,245
2017	3,710	146,460,012	29,210,868	4,405,804	24,805,064	16.94%	6,686
2018	3,710	151,454,332	28,574,234	1,133,503	27,440,731	18.12%	7,396
2019	3,710	159,859,531	28,161,241	1,487,593	26,673,648	16.69%	7,190
2020	3,710	163,658,717	32,721,918	1,665,138	31,056,780	18.98%	8,371
2021	3,710	170,016,700	37,166,795	1,944,297	35,222,498	20.72%	9,494
2022	3,870	178,102,507	39,437,088	990,903	38,446,185	21.59%	9,934
2023	3,826	188,162,574	43,594,113	373,786	43,220,327	22.97%	11,296
2024	3,870	195,834,937	46,041,666	366,577	45,675,089	23.32%	11,802

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(1) Represents outstanding general obligation bonds financed through ad valorem and sales tax.

CITY OF NICHOLS HILLS, OKLAHOMA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2024
TABLE 14

Jurisdiction	Gross Debt Outstanding	Percentage (2) Applicable to City of Nichols Hills	Amount Applicable to City of Nichols Hills
City of Nichols Hills (1)	\$46,041,666	100.00%	\$46,041,666
Oklahoma City Public Schools (3)	230,031,000	6.69%	15,395,102
Metro Tech Vo-Tech (3)	54,000,000	8.24%	4,451,928
Oklahoma County (4)	11,006,077	2.94%	323,610
	295,037,077		20,170,640
Total Direct and Overlapping Debt	\$341,078,743		\$66,212,306

(1) Gross general bonded debt outstanding less debt service reserves.

(2) Determined by ratio of assessed valuation of property subject to taxation in overlapping unit to valuation of property subject to taxation in the City of Nichols Hills.

(3) Fiscal Year 2023 Financial Statements.

(4) Fiscal Year 2022 Financial Statements.

CITY OF NICHOLS HILLS, OKLAHOMA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
TABLE 15

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 14,035,094	\$ 14,646,001	\$14,646,001	\$15,985,953	\$ 15,985,953	\$ 16,365,872	\$ 17,001,670	\$ 17,810,251	\$ 18,661,582	\$ 19,583,494
Total net debt applicable to limit	<u>2,857,736</u>	<u>6,825,690</u>	<u>7,037,474</u>	<u>6,433,875</u>	<u>5,992,145</u>	<u>7,943,909</u>	<u>7,905,800</u>	<u>9,778,055</u>	<u>10,696,613</u>	<u>11,060,700</u>
Legal debt margin	<u>\$ 11,177,358</u>	<u>\$ 7,820,311</u>	<u>\$ 7,608,527</u>	<u>\$ 9,552,078</u>	<u>\$ 9,993,808</u>	<u>\$ 8,421,963</u>	<u>\$ 9,095,870</u>	<u>\$ 8,032,196</u>	<u>\$ 7,964,969</u>	<u>\$ 8,522,794</u>
Total net debt applicable to the limit as a percentage of debt limit	20.36%	46.60%	48.05%	40.25%	37.48%	48.54%	46.50%	54.90%	57.32%	56.48%

Legal Debt Margin Calculation for Fiscal Year 2024

Net assessed valuation	\$ 195,834,937
Debt limit (10% of total assessed value)	19,583,494
Debt applicable to limit:	
General obligation bonds	46,041,666
Less: Street and public utility bonds outstanding	<u>(34,980,966)</u>
Total net debt applicable to limit	<u>11,060,700</u>
Legal debt margin	<u>\$ 8,522,794</u>

Note: Article 10, Section 26 of the Constitution of the State of Oklahoma limits municipal debt to 10% of net assessed valuation.
Article 10, Section 27 of the Constitution of the State of Oklahoma limits municipal debt to non-utility or non-street purposes.

CITY OF NICHOLS HILLS, OKLAHOMA
MUNICIPAL AUTHORITY
PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years
TABLE 16

<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Direct Operating Expenses</u>	<u>Net Revenue Available for Debt Service</u>	<u>Maximum Annual Debt Service (1)</u>	<u>Debt Service Coverage</u>
2015	3,602,172	1,272,748	2,329,424	-	0.00
2016	4,242,894	1,530,239	2,712,655	-	0.00
2017	4,506,615	2,080,816	2,425,799	-	0.00
2018	4,333,961	1,829,140	2,504,821	-	0.00
2019	3,401,214	1,590,237	1,810,977	-	0.00
2020	4,411,531	1,820,668	2,590,863	-	0.00
2021	4,256,696	1,850,536	2,406,160	-	0.00
2022	4,850,970	1,895,498	2,955,472	-	0.00
2023	5,406,240	2,228,618	3,177,622	-	0.00
2024	5,365,270	2,363,258	3,002,012	-	0.00

(1) Maximum annual debt service includes principal, interest and fee payments to fiscal agents for promissory note payable secured by or for which debt service is paid from trust revenues.

CITY OF NICHOLS HILLS, OKLAHOMA
BUILDING PERMITS AND CONSTRUCTION
Last Ten Calendar Years
TABLE 17

Calendar Year	Number of Building Permits	Construction Values			Estimated Actual Value of Taxable Property
		Residential	Commercial	Total	
2015	239	18,725,690	4,142,400	22,868,090	1,280,384,359
2016	486	21,447,444	3,175,000	24,622,444	1,378,610,640
2017	512	23,256,041	1,089,348	24,345,389	1,363,098,330
2018	668	53,872,391	8,707,641	62,580,032	3,503,855,992
2019	597	46,037,528	19,360,009	65,397,537	3,661,608,097
2020	499	19,702,469	630,007	20,332,476	1,138,415,331
2021	550	33,824,523	533,947	34,358,470	1,923,730,735
2022	787	21,628,931	993,002	22,621,933	1,266,602,029
2023	832	28,477,800	728,302	29,206,102	1,635,249,651
2024	735	55,983,061	1,952,174	57,935,235	3,243,793,808

CITY OF NICHOLS HILLS, OKLAHOMA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years
TABLE 18

<u>Year</u>	<u>Population (1)</u>	<u>Median Age of Population (2)</u>	<u>School Enrollment (3) (in thousands)</u>	<u>Unemployment Rate (4)</u>
2015	3,710	49.8	46	3.2%
2016	3,710	49.8	41	4.8%
2017	3,908	49.8	40	4.5%
2018	3,710	45.3	38	3.5%
2019	3,710	46.3	36	3.2%
2020	3,710	45.9	31	6.9% (5)
2021	3,710	48.3	32	3.7%
2022	3,870	42.5	32	3.2%
2023	3,826	42.5	33	2.8%
2024	3,870	46.6	33	3.5%

Sources:

(1) From U.S. Census Data and INCOG

(2) ODOC per 2000 Census

(3) Oklahoma City Public School District Enrollment

(4) Oklahoma Employment Security Commission, for the Oklahoma City metropolitan area

(5) U.S. Bureau of Labor Statistics

Note: Personal income and income per capita is not available for Nichols Hills area only.

CITY OF NICHOLS HILLS, OKLAHOMA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
TABLE 19

Employer	Product/Business	2024			2015		
		Rank	Employees	Percentage of Total City Employment	Rank	Employees	Percentage of Total City Employment
Oklahoma City Golf & Country Club	Private Club	1	291	8%	1	220	6%
Trader Joe's	Grocery	2	130	3%			
Christ the King School & Church	Private School	3	117	3%	2	110	3%
City of Nichols Hills	Municipal Government	4	75	2%	3	68	2%
All Soul's Episcopal Church	Church/Daycare	5	45	1%	4	40	1%
The Hutch	Restaurant	6	35	1%			
Starbucks	Restaurant	7	25	1%			
Saturn Grill	Restaurant	8	22	1%	8	18	0.5%
Balliet's	Retail	9	19	0.5%			
Naifeh Fine Jewelry	Retail	10	19	0.5%			
Mamasita's Restaurant	Restaurant				5	30	1%
Cool Greens	Restaurant				6	30	1%
Coach House Restaurant	Restaurant				7	22	1%
CK & Co.	Retail				9	15	0.4%
Ruth Meyers	Retail				10	14	0.4%
Totals			778	20%		567	15%

NOTE: Information obtained from businesses above.

CITY OF NICHOLS HILLS, OKLAHOMA
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
TABLE 20

<u>Function/Program</u>	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>
General Government										
Buildings	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	5	5	6	8	12	12	12	15
Unmarked Units	4	4	3	3	3	3	3	3	3	4
Motorcycles	0	0	0	0	0	0	0	0	0	0
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Trucks	2	2	2	2	2	2	2	2	2	2
Streets										
Street miles	29	29	29	29	29	29	29	29	29	29
Traffic signals	1	1	1	1	1	1	1	1	1	1
Parks and recreation										
Parks	34	34	34	37	37	37	37	37	38	38
Playgrounds	2	2	2	2	2	2	2	2	2	2
Baseball/softball diamonds	2	2	2	2	2	2	2	2	2	2
Soccer/football fields	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	31	31	31	45	45	45	45	45	45	45
Fire hydrants	246	301	301	291	301	301	301	301	301	301
Storage capacity	9,000,000	9,000,000	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000
Wastewater										
Sanitary sewers (miles)	27	27	27	27	27	27	27	27	27	27

Source: City Departments

CITY OF NICHOLS HILLS, OKLAHOMA
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years
TABLE 21

Function/Program	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
General Government:											
City clerk	1	1	1	1	1	1	1	1	1	1	1
City treasurer	-	-	-	1	1	1	1	1	1	1	1
General government	6	6	6	9	9	9	10	10	10	11	10
Total General Government	7	7	7	11	11	11	12	12	12	13	12
Public Safety and Judiciary:											
City attorney	1	1	1	1	1	1	1	1	1	1	1
Police	22	21	23	21	22	21	23	23	24	24	24
Municipal court	2	2	2	2	2	2	2	2	2	2	2
Fire	14	14	14	14	14	14	14	14	14	14	15
Total Public Safety and Judiciary	39	38	40	38	39	38	40	40	41	41	42
Transportation:											
Streets	2	1	1	3	3	3	3	3	2	4	4
Total Transportation	2	1	1	3	3	3	3	3	2	4	4
Cultural, Parks and Recreation:											
Parks	1	2	2	2	2	2	2	1	0	0	0
Total Cultural, Parks and Recreation	1	2	2	2	2	2	2	1	0	0	0
Public Works:											
Water and Sewer	10	8	10	6	6	7	9	7	8	7	9
Sanitation	10	10	10	10	10	10	10	9	10	10	10
Building and Code	1	2	2	3	3	3	3	3	4	4	5
Total Public Works	21	20	22	19	19	20	22	19	22	21	24

Source: City Departments

CITY OF NICHOLS HILLS, OKLAHOMA
Operating Indicators By Function/Program
Last Ten Fiscal Years
TABLE 22

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety											
Police											
Number of Violations (Citations)	2,552	2,028	1,782	1,989	2,223	2,056	1,677	703	1,377	1,342	1,687
Fire											
Call Responses	544	588	571	571	587	621	638	845	744	808	769
Highways and Streets											
Asphalt Repairs (tons)	36	40	40	17	31	10	7	11	17	23	40
Culture and Recreation											
Acreage	40	40	40	40	40	40	40	40	40	40	41
Water and Wastewater Operations											
Number of Water Consumers	1,879	2,009	1,889	1,847	1,858	1,861	1,862	1,868	1,871	1,859	1,870
Average Daily Water Consumption (millions of gallons)	1	1	1	1	1	1	1	1	1	1	1
Number of Sewer Consumers	1,863	2,009	1,873	1,774	1,783	1,786	1,799	1,826	1,824	1,817	1,815
Solid Waste Operations											
Refuse collected (cubic yards per day)	26	27	27	35	29	38	37	43	41	39	33
Active Refuse Accounts	1,838	2,009	1,848	1,803	1,831	1,809	1,812	1,802	1,777	1,764	1,774

Source: City Departments

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of the City Council of
the City of Nichols Hills, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nichols Hills, Oklahoma (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 6, 2024. Our report includes an explanatory paragraph disclaiming an opinion on required supplementary information.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

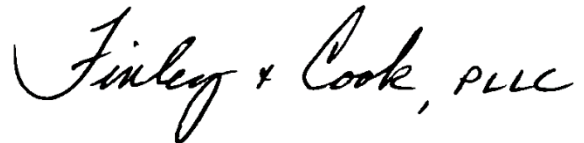
**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Finley & Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
December 6, 2024

City of Nichols Hills Nichols Hills, Oklahoma

*The Auditors' Communication with
Those Charged with Governance*

June 30, 2024

December 6, 2024

Honorable Mayor and Members of the City Council of
the City of Nichols Hills, Oklahoma

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nichols Hills, Oklahoma (the "City") as of and for the year ended June 30, 2024, and have issued our report thereon dated December 6, 2024. Professional standards require that we provide you with the information about our responsibilities under auditing standards generally accepted in the United States and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 29, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. New accounting policies were adopted as discussed below and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100). GASB 100 prescribes accounting and financial reporting for accounting changes and error corrections to the financial statements. GASB 100 defines what constitutes an accounting change versus a change in accounting principle or error correction and outlines the appropriate note disclosures in each circumstance. The City adopted GASB 100 on July 1, 2023, for the June 30, 2024, reporting year. GASB 100 did not significantly impact the City's financial statements.

In June 2022, GASB issued Statement No. 101, *Compensated Absences* (GASB 101). GASB 101 outlines the definition of compensated absences and sets forth the accounting and financial reporting for compensated absence liabilities. GASB 101 outlines that leave accrued should be measured using the employee's pay rate at the financial statement date and that certain salary related payments, such as Social Security and Medicare, should be included in such measurement. The City adopted GASB 101 on July 1, 2024, for the June 30, 2025, reporting year. The City does not expect GASB 101 to significantly impact the financial statements.

Significant Audit Matters, Continued

Qualitative Aspects of Accounting Practices, Continued

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures* (GASB 102). GASB 102 defines circumstances where a government might have a concentration, or lack of diversity related to significant inflows or outflows of resources, or a constraint, where a limitation is imposed on a government by an external party or the highest level of decision-making authority. GASB 102 provides for how to determine if such conditions exist and if so, the appropriate disclosures required. The City adopted GASB 102 on July 1, 2024, for the June 30, 2025, reporting year. The City does not expect GASB 102 to have a significant impact on the financial statements.

In April, 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements* (GASB 103). This statement improves key components of the governmental financial reporting model to enhance effectiveness and to address certain application issues. GASB 103 prescribes changes to the MD&A, describes unusual or infrequent items, and addresses presentation issues for proprietary funds, major component units, and budgetary comparison presentations. The City will adopt GASB 103 on July 1, 2025, for the June 30, 2026, reporting year. The City does not expect GASB 103 to significantly impact the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Significant Audit Matters, Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. We are aware of the City's relationship with Crawford & Associates, P.C.

Other Audit Matters or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison schedule—general fund, the notes to the budgetary comparison schedule, the schedule of share of net pension liability (asset)—Oklahoma Police Pension and Retirement System, the schedule of City contributions—Oklahoma Police Pension and Retirement System, the schedule of share of net pension liability—Oklahoma Firefighters Pension and Retirement System, the schedule of City contributions—Oklahoma Firefighters Pension and Retirement System, the schedule of changes in net pension liability (asset) and related ratios—Oklahoma Municipal Retirement Fund, the schedule of employer contributions—Oklahoma Municipal Retirement Fund, and the schedule of changes in total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters, Continued

We were engaged to report on the combining statements of non-major governmental funds, combining schedules—general fund accounts, the budgetary comparison schedules for major and non-major governmental funds, and the combining schedules—enterprise fund accounts, (collectively referred to as the “other supplementary information”), which accompany the financial statements but are not RSI. With respect to the other supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Other Required Communications

We as independent auditors are required to:

- a. Communicate significant deficiencies or material weaknesses in internal control to the audit committee or its equivalent.
- b. Report directly to the audit committee (or equivalent) any fraud that causes a material misstatement of the financial statements and any fraud involving senior management. Fraud perpetrated by lower-level employees is also to be reported if it resulted in an individually significant misstatement.
- c. Report illegal acts that come to our attention (except those that are clearly inconsequential).

We have nothing to report.

Honorable Mayor and Members of the City Council of
the City of Nichols Hills, Oklahoma
December 6, 2024
Page -5-

Restriction on Use

This information is intended solely for the use of you, the City management, the City staff, and others within the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Finley + Cook, PLLC

CITY OF NICHOLS HILLS
NICHOLS HILLS, OKLAHOMA

SUMMARY OF AUDIT DIFFERENCES

June 30, 2024

	Schedule Of Net Position		Schedule of Revenues, Expenditures, and Changes in Net Position	
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
<u>Municipal Authority Fund</u>				
(1)				
Unrestricted net position	\$ 67,019			
OKC sewer charge				67,019
<i>To reverse prior year audit difference</i>				
(2)				
OKC sewer charge			83,364	
Accounts payable		83,364		
<i>To record unrecorded liability at June 30, 2024</i>				
	<u>\$ 67,019</u>	<u>83,364</u>	<u>83,364</u>	<u>67,019</u>



CITY OF NICHOLS HILLS, OKLAHOMA

Application for Hanging Banners on City Streetlights

Completed applications and the required fee should be submitted to the Nichols Hills City Clerk, 6407 Avondale Drive, Nichols Hills, Oklahoma 73116.

Staff use only

Date filed _____

Fee receipt # _____

Applicant is encouraged to review the *Nichols Hills Streetlight Banner Bracket Use Policy and Procedures* (“the Bracket Use Policy”), a copy of which is attached to this Application.

Approval of this Application requires a public hearing before the City Council as set out in Sec. 38-27 of the Nichols Hills City Code.

Attach a separate sheet to provide complete answers if necessary.

Applicant's name: Redbud Classic

Primary contact: Kristin Hersom

Mailing address: 730 W. Wilshire, #103 OKC, OK 73116

Telephone number(s): 405-842-8295 or 405-301-1660

Email address(es): info@redbud.org

What is the purpose of the banners? Promotion of event and recognition of sponsors.

When do you propose to hang the banners and for how long? March 24 - April 7, 2025

How many banners do you propose to hang? About 60

What is the size of the banners? 20" x 72"

Where do you propose to hang the banners? Various locations along the Redbud Route

Contractor's name and contact information (unless City is to hang banners): Shawver & Sons

Will electrical power be required? Yes ☐ No ☒

This Application will be considered officially submitted and filed only after it is examined by the City Clerk and found to have met the applicable requirements of Sec. 38-27 of the Nichols Hills City Code and the Bracket Use Policy. At that time, the City Clerk will set this Application for hearing before the Nichols Hills City Council. Applicant will be advised of the date and time for that hearing. It is highly recommended that Applicant attend (or have a representative attend) that hearing and be prepared to answer questions.

The above statements in this Application and all attachments to it are true and correct.

Submitted and agreed to this 11 day of Nov., 2024.

Signature: _____

Print applicant's full legal name: Kristin Hersom

Print signatory party's title if applicant is a legal entity: Race Director



CITY OF NICHOLS HILLS, OKLAHOMA

Streetlight Banner Bracket Use Policy and Procedure

This is the City of Nichols Hill's policy and procedure regarding the hanging of banners using the City's brackets on streetlight poles as permitted by Sec. 38-27 of the Nichols Hills City Code. In addition to the requirements set out in Sec. 38-27, use of the City's streetlight banner brackets for hanging banners must comply with the following:

- **City Council approval is required.** Anyone wishing to hang banners on the City's streetlight poles must file a written application with the City Clerk pursuant to Sec. 38-27 of the Nichols Hills City Code, and that application must be approved by the City Council at a City Council hearing prior to any use of the streetlight banner brackets.
- **Display time.** Banners may be displayed for no longer than 14 days.
- **Banner size.** Banners must have a 1½ inch sleeve and be 20 inches wide and 72 inches long (including the sleeve).
- **City responsibility.** The City is not responsible for wind, weather or other damage to banners (such as hook and loop attachments blown off; ripped banner sleeves due to wind, weather, or failed glue; and the like). Refunds or credits will not be issued for damaged banners.
- **Installation and removal of banners by the City.** The City will install and remove up to 20 banners on applicant's behalf. If applicant wishes to install more than 20 banners, it must secure a contractor to do so. Further, if applicant wishes to install the first 20 or fewer banners, it may do so, but it must secure a contractor to do so and a different charge will apply, as set out below.
- **Installation and removal of banners by applicant's contractor.** Applicant's contractor may install and remove applicant's banners, subject to the following:
 - Applicant's contractor must be approved in advance by the City's Public Works Director.
 - Installation and removal must be done using a bucket truck or other method approved by the City. Ladders may not be used. Banners must be secured to the pole with a tie.
 - Electrical receptacles may not be used without the City's permission. If use is approved, all electrical appliances and cords must comply with National Electrical Codes.
- **Charge for banners installed and removed by the City.** For banners installed and removed by the City, a \$36 installation and removal fee per pole is required as set out in the City Fee Schedule. In addition, a \$15 use fee per pole will be charged.
- **Charge for banners installed and removed by applicant.** For banners installed by applicant's contractor, a \$115 deposit per banner bracket used must be paid to the City Clerk. A \$15 use fee per pole will be charged and withheld from the deposit. After the banners are removed, the City will inspect the poles and brackets. If no damage occurred as a result of applicant's use, the City will refund the balance of the deposit to applicant.



City Council Item Report

MEETING DATE

December 10, 2024

AGENDA ITEM # 9.c

A Revocable Permit issued to the Redbud Foundation, Inc. for the purpose of the Redbud Classic on April 5 and 6, 2025.

ATTACHMENTS

1. NH - Redbud Classic Outdoor Special Event Permit 12.6.24-3.1
2. NH - Application for Event Permit 2025



City of Nichols Hills, Oklahoma
Special Event Permit – Outdoor Special Event

This Special Event Permit – Outdoor Special Event is made and entered into by the City of Nichols Hills, Oklahoma, a municipal corporation, (the “City”) acting by and through its Mayor and City Council, and The Redbud Foundation, Inc., an Oklahoma not-for-profit corporation, (“Permittee”) on the date indicated below.

Permittee filed an Application for Outdoor Special Event Permit with the City. The City hereby approves that Application and grants this Permit to Permittee subject to the requirements set out in this Permit.

1. Event information. This Special Event Permit – Outdoor Special Event is for the following Event: 2025 Redbud Classic

Specific information about the Event and requirements for it are set out in Attachment A.

2. Grant of Permit. The City hereby grants Permittee this Permit for the event described in Section 1 (the “Event”), allowing Permittee access to the Event Site to set up, operate, and restore the Event during the Event Term stated in Section 1. Unless otherwise agreed in this Permit, Permittee will plan, promote, organize, present, and manage the Event at its sole cost and expense. Permittee warrants and represents that it can fulfill all of its obligations under this Permit. As further consideration for granting this Permit, Permittee will identify the City as a sponsor of the Event and provide the City with recognition in all marketing efforts for the Event if so requested by the City.

3. Regulation of the Event. To ensure the public health, safety, and welfare, and to maintain high quality standards for the Event, Permittee will regulate and appropriately limit activities during the Event, including (as applicable) all temporary exhibits, entertainment, concession vendors, and promotional activities. Permittee must ensure that the Event is conducted in a safe, supervised manner. Permittee acknowledges that the Event is subject to applicable laws, rules, and regulations, including the Nichols Hills City Code. Permittee will not make, allow or suggest any use of the Event Site that is contrary to such laws, rules, and regulations.

4. Representatives, Event Liaisons. The parties have each designated an Event Liaison as indicated in Attachment A. The Event Liaisons will coordinate and communication regarding all aspects of and issues related to the Event, including the interactions provided for in this Permit.

5. Vendor approvals. Permittee’s vendors for the Event must obtain all necessary approvals from the City that are required to participate in the Event, including contractor registrations, food vendor permits, alcoholic beverage permits, and Fire Marshall approval.

6. Event marketing. Permittee Liaison and the City Liaison will coordinate Event marketing and promotions. Permittee may not use the City's seal in marketing or promoting the Event without the City Liaison's prior approval.

7. Event staff and volunteers.

A. *General requirements for staff and volunteers.* Permittee must provide sufficient staff and/or volunteers to monitor, facilitate, and control the Event. Permittee must ensure that each such person has the appropriate training, equipment, certifications or other resources as needed to ensure that such person's role for the Event can be successfully and properly performed as required by this Permit.

B. *City Police.* If required by the City Liaison, Permittee will also coordinate with the City to ensure that an appropriate number of City Police officers are on site during the Event. Permittee will pay the cost for any off-duty City Police officer(s) who work at the Event.

C. *Releases.* Permittee will ensure that all adult volunteers read and sign a Volunteer Acknowledgement and Release (in a form acceptable to the City Liaison) before the Event, acknowledging the possible risks associated with participation in the event and release both Permittee and the City from any liability associated with participating in the Event. before working at the Event. No person under the age of 18 years old may serve as a volunteer without the written approval of that person's parent or legal guardian. Permittee will maintain copies of all required Volunteer Acknowledgement and Release forms and provide them to the City Liaison on request.

8. Event setup and amenities.

A. *Temporary Improvements.* At its sole risk and expense, Permittee may install and maintain improvements within the Event Site during the Event Term. The City reserves the right to retain possession or any improvements left in the Event Site after the expiration or termination of this Permit.

B. *Portable restrooms.* At its sole cost and expense, Permittee must provide portable restrooms at the Event Site in the number and to be placed as set out on the Event Site Plan attached as Attachment B or as otherwise required by the City Liaison. Of the portable restrooms provided, at least 15% must be Americans with Disabilities (ADA) compliant. Portable restrooms must be placed on paved surfaces (excluding sidewalks).

C. *Potable water.* Permittee is responsible for potable water (including the cost of such water) brought to the Event Site, if any.

D. *Temporary electrical service.* Permittee is responsible for temporary electric service (including the cost of such service) brought to the Event Site, if any. Any such service must be installed by a licensed electrical contractor registered with the City pursuant to a Permit issued by the City.

E. *Concession trucks or trailers.* Permittee must ensure that any concession trucks or

trailers are placed as indicated on the Event Site Plan, to be placed on paved surfaces (excluding sidewalks) unless otherwise approved by the City. If the City approves any such truck or trailer to be placed on a non-paved surface, Permittee must ensure that planking or plywood is placed for proper weight distribution under the truck or trailer.

F. *Tent stakes.* If required for the Event, Permittee must use water barrels, sand bags or cement blocks to secure tents or other temporary structures at the Event Site. Permittee may use tent stakes only with the City Liaison's prior approval. If approved to use tent stakes, Permittee must call OKIE811 to arrange an underground utility location and must notify the City Liaison in advance of the time such staking will take place so that the City Liaison may be onsite to monitor the staking.

9. Event conduct regulations. Permittee must comply and must take reasonable steps to ensure that the Event attendees, Permittee's vendors, staff, and volunteers (collectively, "Event Participants") comply with the following regulations, as applicable to the Event:

A. *Interference with traffic.* It is unlawful for any person to disrupt, block, obstruct or interfere with pedestrian or vehicular traffic except as permitted and controlled by the Chief of Police or as allowed in the Traffic Control Plan.

B. *Procession routes.* Any procession may proceed only on the route approved as shown on the Event Site Plan attached as Attachment B, with Police escort to ensure safety for all Event Participants and the public.

C. *Damage to Public Property; placing signs.* It is unlawful to remove, deface, damage, or otherwise injure any public property, including hanging, attaching or placing signs, flags, placards or any other object of any kind on public property (including trees and landscaping) unless approved in advance by the Director of Public Works.

D. *No trespassing on private property.* It is unlawful during to enter onto private property without prior written permission from the property owner.

E. *Compliance with noise ordinances.* The Event must comply with the City's noise ordinances which prohibit the making of any loud or unusual noises that disturb the peace and quiet of the City or any part of it.

F. *No smoking.* Smoking (including the use of tobacco products and vapor products) is prohibited at the Event.

G. *Alcohol control.* The Event must comply with applicable laws regarding the sale and consumption of alcoholic beverages at the Event Site. Any alcohol sold at the Event may not leave the Event Site. Glass containers are prohibited.

H. *Compliance with City directions.* Permittee and all Event Participants must comply with lawful directions or instructions by the City Manager, the Chief of Police, the Fire Chief, the Director of Public Works, the City Liaison, and their designees, with respect to security, public

safety, traffic control, traffic barricades, pedestrian matters, fire safety, and all related matters or directions or instructions set forth on any sign posted by the City for or in connection with the event.

I. *Compliance with Park Rules.* Permittee and all Event Participants must abide by City Park Rules if the Event is held in a City Park and may not interfere with the intended use of the park or interrupt the reasonable use and enjoyment of the park by nonparticipants unless the City authorizes closure of the Park for the Event.

J. *Compliance with laws.* Permittee and all Event Participants must abide by and will be subject to all local, state, and federal laws, ordinances, and regulations and any directions given by a law enforcement officer.

10. Traffic Control. If required by the City as indicated on Attachment A, Permittee must comply with the Traffic Control Plan attached to this Permit as Attachment C. Specifically, Permittee is authorized to limit motor vehicle access to the Event Site by the placement of traffic control devices, volunteers, and Police personnel as set out in the Traffic Control Plan. Permittee must implement such traffic control measures and limit vehicular access to the Event Site as set out in the Traffic Control Plan. Any barricades used for the Event must be official-type barricades and must be placed properly by a licensed vendor as set out in the Traffic Control Plan.

11. Parking. Event parking is allowed only in designated areas as shown on the Traffic Control Plan. If a Traffic Control Plan is not required by this Permit, parking will be allowed only as directed by the Chief of Police. Permittee must instruct those volunteers or security personnel retained by Permittee to enforce the parking requirements set out in this Permit and in the City Code.

12. Event Fees. Any fees charged by Permittee or its concession vendors to Event Participants must be reasonable and not exceed market tolerance. Permittee Liaison must respond to any concerns or questions raised by the City Liaison regarding Event fees.

13. Report of accidents. Permittee must report all accidents or occurrences resulting in injury to persons or damage to property occurring as a result of the Event as soon as reasonably practicable to the City Manager, the City Liaison, the Police Chief or the Fire Chief.

14. Event Site restoration; clean up; Waste Plan. If required by the City as indicated on Attachment A, Permittee must comply with the plan for control and cleanup of waste generated by the Event pursuant to the Waste Plan attached as Attachment D. Whether a Waste Plan is required or not, Permittee must restore all of the Event Site to the condition existing prior to the Event during the Event Term (or within 12 hours if the Permit is revoked). Permittee must dismantle and remove any improvements and must clean up all trash and debris from the Event Site generated by the Event. If Permittee fails to do so, the City may do such work and recover the cost from Permittee. Permittee's failure to comply with the provisions of this Section will constitute grounds for denial of subsequent permit requests.

15. Damage to City property. Permittee assumes full responsibility for ensuring the protection of all City property within the Event Site, including streets, sidewalks, trees, plants, shrubs, buildings, and grass areas on which vehicles are improperly parked. Any damage that may occur to City property as a result of the Event will be Permittee's responsibility to repair, excluding normal wear and tear as determined by the Director of Public Works or his designee. Permittee must timely repair any such damage and restore the City's property to the condition existing prior to the Event within a reasonable time agreeable to the City Liaison. If Permittee fails to do so, the City may do such work and recover the cost from Permittee. Permittee's failure to comply with the provisions of this Section will constitute grounds for denial of subsequent permit requests.

16. Indemnification. Permitted must, at its cost and expense, indemnify, save, hold harmless, and defend the City, its officials, boards, commissions, agents, consultants, and employees against any and all claims, suits, causes of action, demands, penalties, liabilities, proceedings or judgments for damages or equitable relief filed by third parties, including but not limited to all expenses, attorneys' fees, witness fees, and all other costs of defending any such action or claim or appeals therefrom, resulting from or arising out of any defect of the Event or from the maintenance, operation or conduct of the Event by Permittee, its agents or employees or its invitees, attendees, vendors or licensees. This Section will survive termination or expiration of this Permit and is binding on Permittee, its representatives, successors, and assigns.

17. Taxes. Permittee must pay all taxes or other fees assessed on the Event Site or related to the Event and must deliver sufficient receipts or other evidence of payment to the City Liaison within 20 days after the Event Term.

18. Insurance. If required by the Chief of Police as indicated on Attachment A, Permittee must file with the City Clerk a certificate of insurance providing general liability and vehicle liability coverage for the Event in amounts determined by the Chief of Police. The City must be made an additional insured under such policy and such insurance must be in effect during the Event Term. Permittee must provide employers' liability insurance and workers' compensation insurance as required by Oklahoma law.

19. Notice of the Event.

A. *Notice to businesses and residences.* At least 24 hours prior to the start of the Event, Permittee must make a reasonable effort to notify the businesses and residences located in proximity of the Event Site, including all adjoining property owners in all directions from the Event Site. A copy of any flyer or handout used in making such notifications must be provided to the City Liaison at least 24 hours prior to the start of the Event.

B. *Signs for Park closures.* If a City Park is to be closed for the Event, Permittee must install a temporary sign(s) at the Event Site notifying the public of such closure. The number, placement, and content of such sign(s) must be approved in advance by the City Liaison.

20. Emergency or inclement weather. If an emergency or inclement weather threatens to prevent the Event, either party will so notify the other. In such case, the parties may reschedule

the Event at such time as the parties mutually agree. An alternate date for the Event must be determined within 14 calendar days after the cancellation. Cancellation of the Event will be without cost or liability to the City.

21. Permit revocation. This Permit may be revoked by the City Manager or the Chief of Police (or either of their designees) when in their discretion any of the following grounds for revocation are found: (1) fraud, misrepresentation or any false statement contained in the application for this Permit; (2) prior to the date scheduled for the Event, a change in the conditions that supported the Chief of Police's determination to grant the Permit such that the Permit would not have been granted, including a change in conditions that raises concerns related to public safety at the Event; (3) the Event is conducted in any unlawful manner or in such a manner as to constitute a breach of the peace; or (4) the Permittee fails to comply with the terms and conditions of this Permit. Upon revocation, the Permittee must immediately terminate the Event and cease its occupation and use of the Event Site. Failure to do so will constitute trespass on public property. Revocation for cause will constitute grounds for denial of Permittee's subsequent permit requests.

22. Rights of the City and public utilities as to public ways. This Permit is subject to and subordinate to the City's right to construct, operate, and maintain the public ways in the City and to the right of any public utility holding a franchise from the City to use the public ways. Permittee must fully cooperate with the City and utility service providers using the public ways.

23. Assignment. Permittee may not transfer or assign this Permit in any way without the City Council's prior written consent.

24. Enforcement actions by law enforcement and the City. Nothing in this Permit prohibits a law enforcement officer from issuing a command to disperse in the event of a riot, breach of the peace, disorderly conduct or other unlawful assembly. Nothing in this Permit precludes the City from enforcing applicable laws, rules, regulations, including the Nichols Hills City Code.

25. No discrimination. Permittee covenants and agrees that it will not (and that it will not allow its vendors, employees or volunteers for the Event to) discriminate upon the basis of race, color, creed, national origin, religion or politics in conducting any aspect of the Event.

26. Waiver. The City may waive any breach of this Permit by Permittee. However, any waiver will not constitute a continuing waiver of such breach or similar breaches of this Permit. Further, the City may subsequently require Permittee to comply with any previously waived breach.

27. Notices. All Notices or other communications required by this Permit must be sent using the contact information below. Notices must be sent by either: (1) hand-delivery in return for a receipt; (2) United States mail with postage prepaid; (3) bonded, nationally recognized overnight courier service; or (4) email, so long as the intended recipient acknowledges by email or other writing as having received the Notice (with an automatic "read receipt" not constituting acknowledgment). Notices to the parties must be addressed as set out in Attachment A.

29. Authority. Permittee represents and warrants to the City that: (1) it has full authority and power to enter into and perform its obligations under this Permit; (2) that the person executing this

Permit is fully empowered to do so; and (3) that no consent or authorization is necessary from any third party. The City may request that Permittee provide evidence of authority of the person executing this Permit on Permittee's behalf.

Approved and accepted on this _____ day of _____, 2024 by:

Permittee:

**The Redbud Foundation, Inc.,
an Oklahoma not-for-profit corporation**

By: _____

Printed Name: _____

Title: _____

Acknowledgement

State of Oklahoma)
) SS
County of Oklahoma)

This instrument was acknowledged before me on ____, 2024, by _____
_____, as _____ of The Redbud Foundation, Inc., an Oklahoma not-
for-profit corporation.

Notary Public
My commission expires:
My commission number:

APPROVED by the Mayor of the City of Nichols Hills, Oklahoma, on the ____ day of _____, 2024.

ATTEST:

Mayor

City Clerk

Reviewed as to Form and Legality:

City Attorney

**Attachment A to Special Event Permit
Event Information and Specific Requirements**

Name of the Event: The 2025 Redbud Classic.

Date(s) of the Event: April 5, 2025 from 8am-12pm (bike portion at Waterford properties) and April 6, 2025 from 9am-5pm.

Event Term:

Starting time (including set-up time): April 5, 2025 – 8am.

End time (including clean-up time): April 6, 2025 – 5pm.

Event Route / Site: _____

A map and site plan (the “Event Site Plan”) showing the Event Route / Site (“Event Site”) is attached to this Permit as Attachment B.

Insurance requirement.

☒ Insurance is required in the amount of \$1,000,000 per occurrence and \$2,000,000 annual aggregate. See Section 18 below.

☐ Insurance is not required.

Traffic Control Plan requirement.

☐ A Traffic Control Plan is required. See Section 10 below and Attachment C.

☒ A Traffic Control Plan is not required

Waste Plan requirement.

☐ A Waste Plan is required. See Section 14 below and Attachment D.

☒ A Waste Plan is not required.

Event Liaisons:

City Liaison: Chief of Police Steven Cox

Permittee Liaison: Kristin Hersom

Addresses for Notices:

Notices to Permittee must be addressed as follows:

City of Nichols Hills, Oklahoma
6407 Avondale Drive
Nichols Hills, OK 73116
Attention: City Manager
Email Address: spate@nicholshills.net

And

Attention: Chief Steven Cox (City Liaison)
Email Address: scox@nicholshills.net

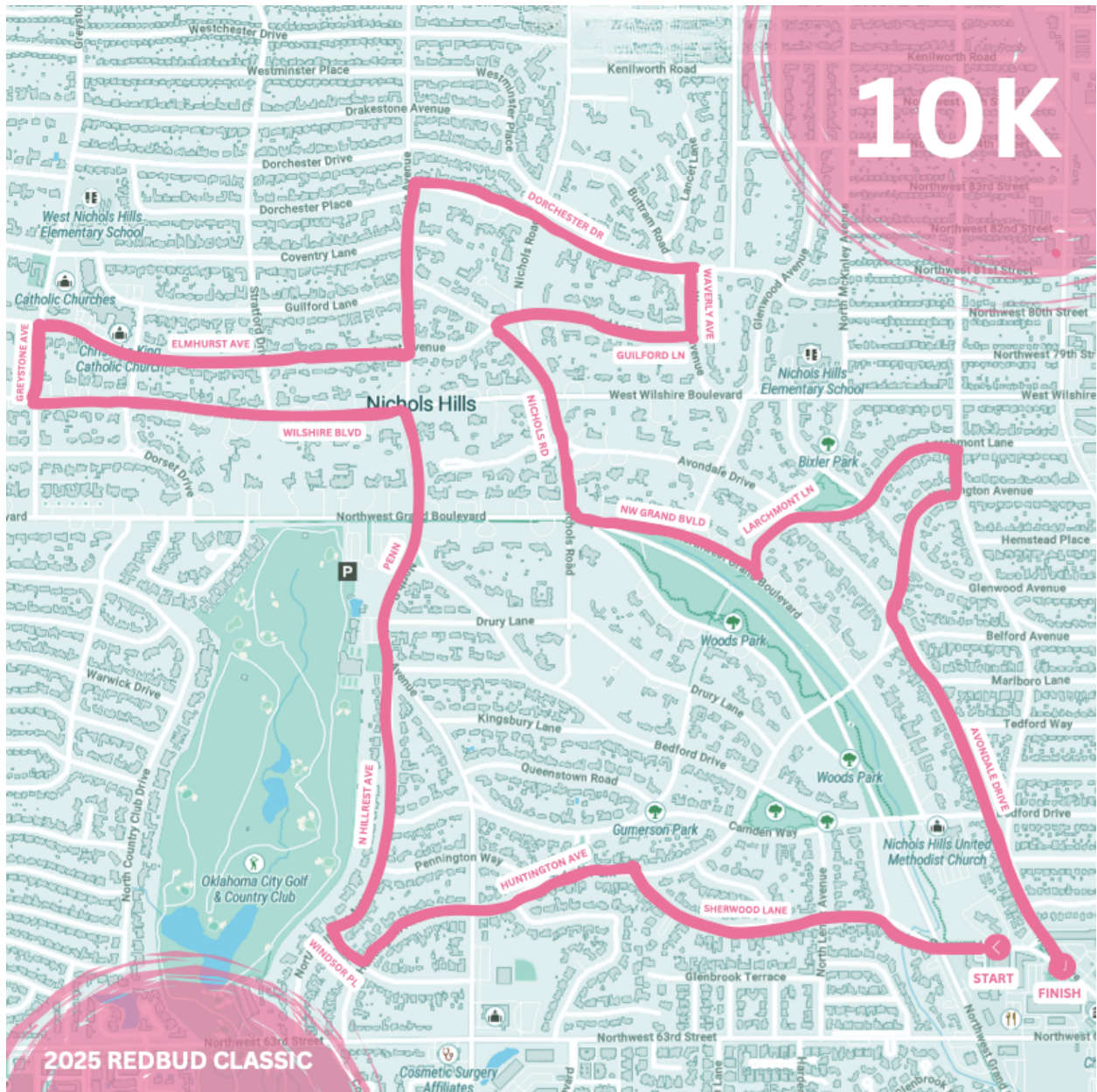
Notices to Permittee must be addressed as follows:

The Redbud Foundation, Inc.
Attention: Kristin Hersom
730 W. Wilshire Blvd, Suite 103
Oklahoma City, OK 73116
Email Address: info@redbud.org

**Attachment B to Special Event Permit
Event Site Plan**

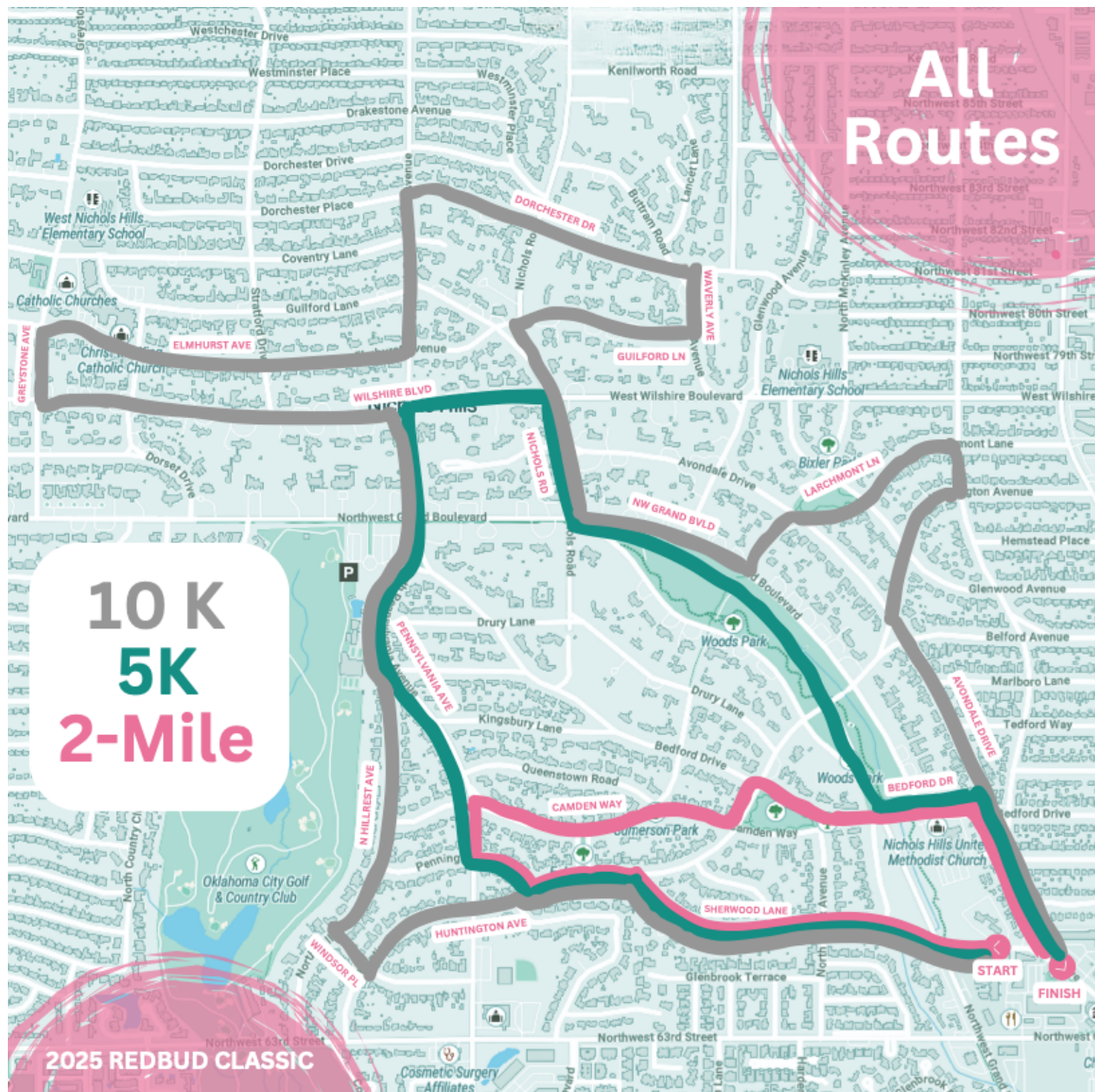
[Event Site Plan follows]

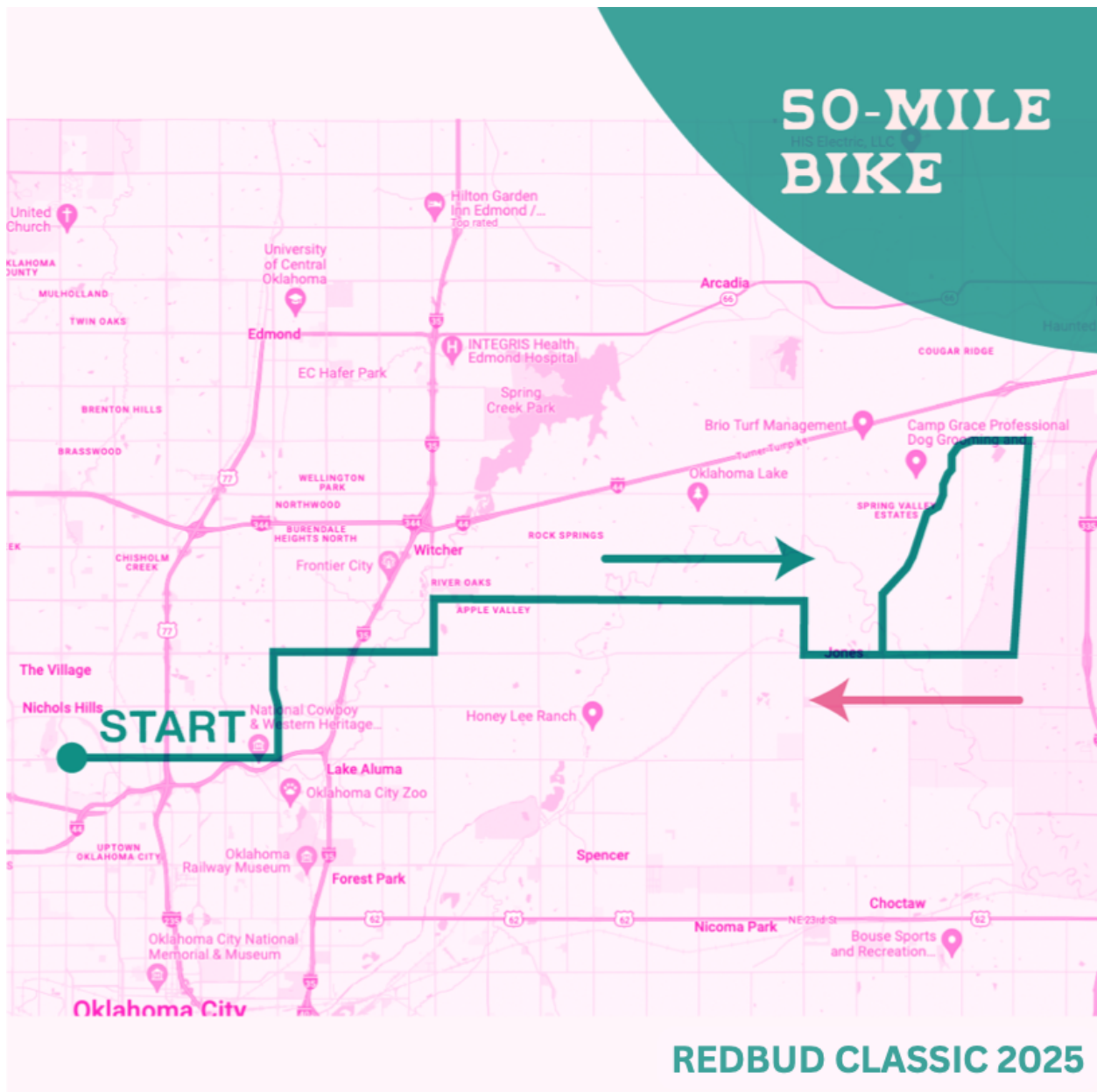














**Attachment C to Special Event Permit
Traffic Control Plan**

[Intentionally Omitted - See maps attached as Site Plan, Attachment A]

**Attachment D to Special Event Permit
Waste Plan**

[Intentionally omitted]



CITY OF NICHOLS HILLS, OKLAHOMA

Application for Outdoor Special Event Permit

Staff use only

Date filed _____

Fee receipt # _____

Completed applications and the required fee should be submitted to the Nichols Hills City Clerk, 6407 Avondale Drive, Nichols Hills, Oklahoma 73116.

Applicant is encouraged to consult the applicable provisions of the Nichols Hills City Code, including those in Chapter 38, *Streets, Sidewalks and Other Public Places*, Article VI, *Parades, Street Meetings, and Other Gatherings*.

Approval of this Application requires a public hearing before the City Council.

Attach a separate sheet to provide complete answers if necessary

Applicant's name: Redbud Foundation, Inc.

Primary contact: Kristin Hersom

Mailing address: 730 W Wilshire Blvd., Ste 103, Oklahoma City, OK 73116

Telephone number(s): (O) 405-842-8295 (C) 405-301-1660

Email address(es): info@redbud.org

Provide the following regarding the proposed Outdoor Special Event:

- (1) the nature and purpose of the Outdoor Special Event;

Since 1983, the Redbud Classic, a 501(c)(3) non-profit charitable organization has become a beloved Oklahoma City tradition with its family friendly community events for all ages and abilities. Events include 10-mile, 30-mile and 50-mile bike tours, kids' fun run, a 1-mile Woof Walk, 10K and 5K timed running events and 2-mile Baby Stroller Derby and walk. The weekend concludes with the Redbud BASH with food trucks, family activities, music and other entertainment.

- (2) the proposed date(s) and beginning and ending times of the Outdoor Special Event;

April 5, 2025 from 8am-12pm (bike portion at Waterford Properties) and April 6, 2025 from 9am-5pm.

- (3) the area of public property proposed to be occupied or the proposed route on Public Property to be taken, as applicable;

The event will take place in Nichols Hills Plaza (north parking lot) and throughout streets in the City of Nichols Hills. See attached maps.

- (4) whether the Outdoor Special Event will require the exclusive use of a City facility, such as a park or parking lot;

We will be utilizing the north parking of the Nichols Hills Plaza on Sunday, April 6, 2025. We ask that Avondale/Sherwood from Western to Grand be closed beginning at 9am for preparation of the Kids' Fun Run and Woof Walk that will begin at 11:30am, then the remaining running and walking events at 2pm. The Bash will run until 4pm. See attached maps for routes.

- (5) whether the Outdoor Special Event will require the temporary closing of streets (and if so, please identify those locations by including a map with this Application); and

See Attached Maps

- (6) the approximate number of individuals and vehicles (if any) to take part.

We are planning for 5,000 participants and spectators for the weekend events.

Applicant may be required to provide information related to public safety if found necessary by the Chief of Police.

This Application will be considered officially submitted and filed only after it is examined by the City Clerk and found to have met the applicable requirements of the Nichols Hills City Code. At that time, the City Clerk will set this Application for hearing before the Nichols Hills City Council. Applicant will be advised of the date and time for that hearing. It is highly recommended that Applicant attend (or have a representative attend) that hearing and be prepared to answer questions.

By submitting this Application, applicant agrees that if this Application is approved by the City Council, applicant will enter into a binding revocable permit agreement with the City and will thereafter comply with the requirements set out in it.

The above statements in this Application and all attachments to it are true and correct.

Submitted and agreed to this 8 day of November, 2024.

Signature: 

Print applicant's full legal name: Kristin Dachele Hersom

Print signatory party's title if applicant is a legal entity: Race Director

MEETING DATE

December 10, 2024

AGENDA ITEM # 9.d

A Park Adoption Agreement with Robert and Karen Browne, for park property generally known as Redbud Park with boundaries at the following locations: from Sherwood Lane on the south, the center of NW Grand Boulevard on the east, West NW Grand Boulevard on the west, and Bedford Drive on the north.

ATTACHMENTS

1. NH - Browne Park Adoption Agreement 12.4.24-5.1
2. Master Plan Labase-MASTER PLAN
3. Redbud combined

Park Adoption Agreement

This Park Adoption Agreement (“this Agreement”) is between the City of Nichols Hills, Oklahoma, a municipal corporation, (the “City”) and Robert and Karen Browne Family (the “Brownes”). The City is grateful for and commends the Brownes for assuming the responsibilities set out in this Agreement.

Recitals

A. Redbud Park will be a park in Nichols Hills, Oklahoma, bounded by Sherwood Lane on the south, the center of NW Grand Boulevard on the east, West NW Grand Boulevard (known as “Little Grand”) on the west, and Bedford Drive on the north, all less and excluding the area known as Harvey Park. The location of Redbud Park is indicated on Attachment A.

B. The Brownes applied to the City to adopt Redbud Park pursuant to Article VII, *Park Adoptions*, of Chapter 34, *Parks and Recreation*, of the Nichols Hills City Code, pursuant to which adopters may adopt and improve parks in the City by the installation of hardscape and constructed facilities, installation of Park Amenities (as defined in Chapter 34), and/or planting a significant number of trees and plants.

C. The Brownes’ adoption includes a donation toward payment for the construction and ongoing maintenance of certain improvements (the “Improvements”) to be installed in Redbud Park by the City.

Agreement

1. Relationship of the Parties; Designation of Representatives. The City and the Brownes acknowledge that fulfilling the purpose of this Agreement for the benefit of Redbud Park and the City of Nichols Hills will require the good faith cooperation and communication between them. The Brownes and the City will each designate a representative(s) from time to time to facilitate cooperation and communication between them regarding Redbud Park and the Improvements. Notices required by this Agreement will be made by notifying such representatives. The City’s initial representative is Shane Pate. The Brownes’s initial representatives are Robert and/or Karen Browne. Either party may change its representative by so notifying the other party.

2. The Donation. The Brownes will cause Five Hundred Thousand Dollar (\$500,000.00) (the “Donation”) to be donated to the City on or before November 12th, 2024. The City will record the Donation in a segregated and restricted fund to be used by the City exclusively for installing the Improvements and for a five-year endowment for their maintenance.

3. Plaque and Sign. The Donation will be recognized in Redbud Park by a plaque to be installed by the City in the “Donor Plaza” area of Redbud Park. The plaque will provide the name “Redbud Park,” a brief summary of Maimee Lee Robinson Browne’s contributions to making the Redbud tree Oklahoma’s State tree, and a recognition of the Browne’s Donation. A separate sign designating the improved park area as “Redbud Park” will be installed at the northwest corner of the intersection of Center Grand Boulevard and Sherwood Lane.

4. Plans and Specifications for the Improvements; the Architect. The plans and specifications for the Improvements will be prepared by Howard-Fairbairn Site Design, Inc. (the “Architect”). The Conceptual Drawings will be submitted to the Brownes for approval. Once also approved by the City, the conceptual drawings that will be used by the City to bid the project. The City will direct the Architect and pay the Architect’s invoices directly.

5. Project bid. The City will create a budget for the Redbud Park project (the “Project Budget”) which will be comprised of the Donation and other funds available to the City. The current estimated costs for the Improvements is set out on Attachment B. The total Project Budget will be approximately Two Million Three Hundred Thousand Dollars (\$2,300,000.00). The City will cause the installation of the Improvements to be competitively bid based on the Conceptual Drawings within 90 days of the parties’ full execution of the Park Adoption Agreement, pursuant to applicable law and the City’s practice. If the lowest responsible bidder bids in an amount which does not exceed the Donation, the City will promptly award the project to that bidder. If the lowest responsible bidder bids in excess of the Donation, the City and the Brownes will enter into discussions and mutually agree to take one of the following actions: (1) value engineer the project to scale it down to fit within the budget (the Donation amount) and to resolicit bids; or (2) split the difference in the increased costs and award the project to the lowest responsible bidder; or (3) the City will reject all bids and promptly return the Donation to the Brownes.

6. Project administration. The City will be responsible for administering the contract between it and the contractor to whom the project is awarded (the “Contractor”) to completion, pursuant to applicable law and the City’s practice. In any event, the City will ensure that the Contractor commences construction under its contract within a reasonable time of its full execution and that construction is pursued in good faith and with due diligence to completion, to be substantially complete no more than 30 months after the commencement of work thereunder. Notwithstanding the foregoing, if the City and/or the Contractor is unable, in whole or in part, to perform its obligations under the contract between them due to an event beyond the reasonable control of the affected party, including but not limited to natural disasters, weather conditions that prevent or significantly hinder the work, pandemic concerns related to performance of the work, or national or regional conditions that hinder the ability to obtain supplies necessary for the work, the affected party will be excused from its performance, but only to the extent and for the period of time that it is affected by such event. The City will ensure that the Improvements conform to the final plans and specifications approved by the Brownes and the City. The Brownes may not initiate any changes, additions or deletions to the plans and specifications after the City has awarded the contract to the Contractor. The City may initiate changes and additions at its sole expense, with material changes or additions subject to the approval of the Brownes, which approval will not be unreasonably withheld. The City will keep the Brownes timely informed as to the status of installation of the Improvements.

7. Maintenance of the Improvements. Upon completion of the Improvements, as contemplated, the City will release the Brownes from any and all responsibilities, obligations, and/or liabilities in any manner related to Redbud Park and/or the installation, maintenance or use of the Improvements. After such release, the City will maintain Redbud Park and the Improvements in good condition and repair in accordance with the City’s practice to the extent funds from the Donation are then available to do so. However, the City does not guarantee the permanency of the Improvements, and it will not be obligated to replace any the Improvements or any part of them that is stolen, vandalized, deteriorated or damaged unless sufficient funds from the Donation are then available to do so. The City may also remove diseased and dead trees and plant materials in Redbud Park and will not be required to replace trees or plants that die unless sufficient funds from the Donation are then available to do so. In all such cases, if sufficient funds from the Donation are not then available, the City will notify the Brownes of the need for additional funds, and the Brownes may pay those funds in its sole discretion. In any event, the City may remove all or any part of the Improvements for safety concerns.

8. Use of the Improvements. The Brownes acknowledge that they will not have exclusive rights to Redbud Park or to the Improvements. Use of Redbud Park must comply with the applicable provisions of the Nichols Hills City Code, including the Park Use Rules set out in Article II, of Chapter 34, *Parks and Recreation*.

9. Liability regarding Delays. The City will not be liable or responsible to the Brownes nor be deemed to have materially breached this Agreement for failure or delay in fulfilling or performing any term of this Agreement when such failure or delay is caused by or results from causes beyond the City's reasonable control, including, but not limited to, fire, floods, earthquakes, natural disasters, embargoes, war, acts of war (whether war be declared or not), acts of terrorism, insurrections, riots, civil commotions, pandemics, strikes, lockouts or other labor disturbances, other acts of God or acts, omissions or delays in acting by any governmental authority or the other party.

10. Miscellaneous Provisions.

10.1 Relationship of the Parties; Third-Party Beneficiaries. This Agreement does not create and will not be construed as creating an agency, partnership, joint venture or employment relationship between the parties. This Agreement is for the benefit only of the parties. No other person is entitled to rely on this Agreement, receive any benefit from it, or enforce any provision of it against any party to it.

10.2 Choice of Law; Jurisdiction and Venue. The laws of the State of Oklahoma (excluding its conflict of laws rules that would apply the laws of another jurisdiction) exclusively apply to this Agreement. Any claim arising directly or indirectly from or relating to this Agreement must be filed and maintained exclusively in a court of competent jurisdiction in the state or federal courts located in Oklahoma County, Oklahoma. The parties submit to that jurisdiction and venue for all purposes.

10.3 Entire Agreement; Modification. This Agreement constitutes the entire agreement between the parties pertaining to its subject matter. All prior and contemporaneous written or oral agreements and communications between the parties are superseded by this Agreement. This Agreement may not be supplemented or modified except in a written agreement properly approved by the City Council and executed by the parties

10.4 Waiver. The terms of this Agreement may be waived only by a written document executed and delivered by the waiving party to the other party. No course of dealing between the parties, delay in the exercise of any rights under this Agreement, or failure to object to any action or omission constitutes a waiver of any terms of this Agreement. A waiver of any term of this Agreement will not constitute a continuing waiver of that term.

10.5 Severability. If any provision of this Agreement is determined to be to any extent invalid, illegal, or unenforceable, it will be deemed stricken from this Agreement. All other provisions of this Agreement will remain in full force and effect. The stricken provision will then be deemed replaced with one that is valid and enforceable and that comes closest to expressing the parties' original intent.

10.6 No Presumption as to Drafter. In the construction and interpretation of this Agreement, the rule that a document is to be construed most strictly against the party who prepared it does not apply because all of the Parties participated in its preparation.

10.7 Counterparts. This Agreement may be signed in counterparts, each one of which is considered an original, but all of which constitute one and the same instrument.

10.8 Authority. Each party represents and warrants to the other party that: (1) it has full authority and power to enter into and perform its obligations under this Agreement; (2) the person executing this Agreement is fully empowered to do so; and (3) no consent or authorization is necessary from any third party.

[Remainder of page left blank – signature page follows]

Signature Page to Park Adoption Agreement

Robert Browne

Date Executed:_____

Karen Browne

Date Executed:_____

The City of Nichols Hills, Oklahoma

APPROVED by the City of Nichols Hills, Oklahoma this _____ day of _____, 2024.

ATTEST:

City Clerk

Mayor

REVIEWED for form and legality.

City Attorney

Attachment A to Park Adoption Agreement

Depiction of Redbud Park



Attachment B Project Cost Estimate

Prepared by:
HFSD, Inc. 3/29/2023

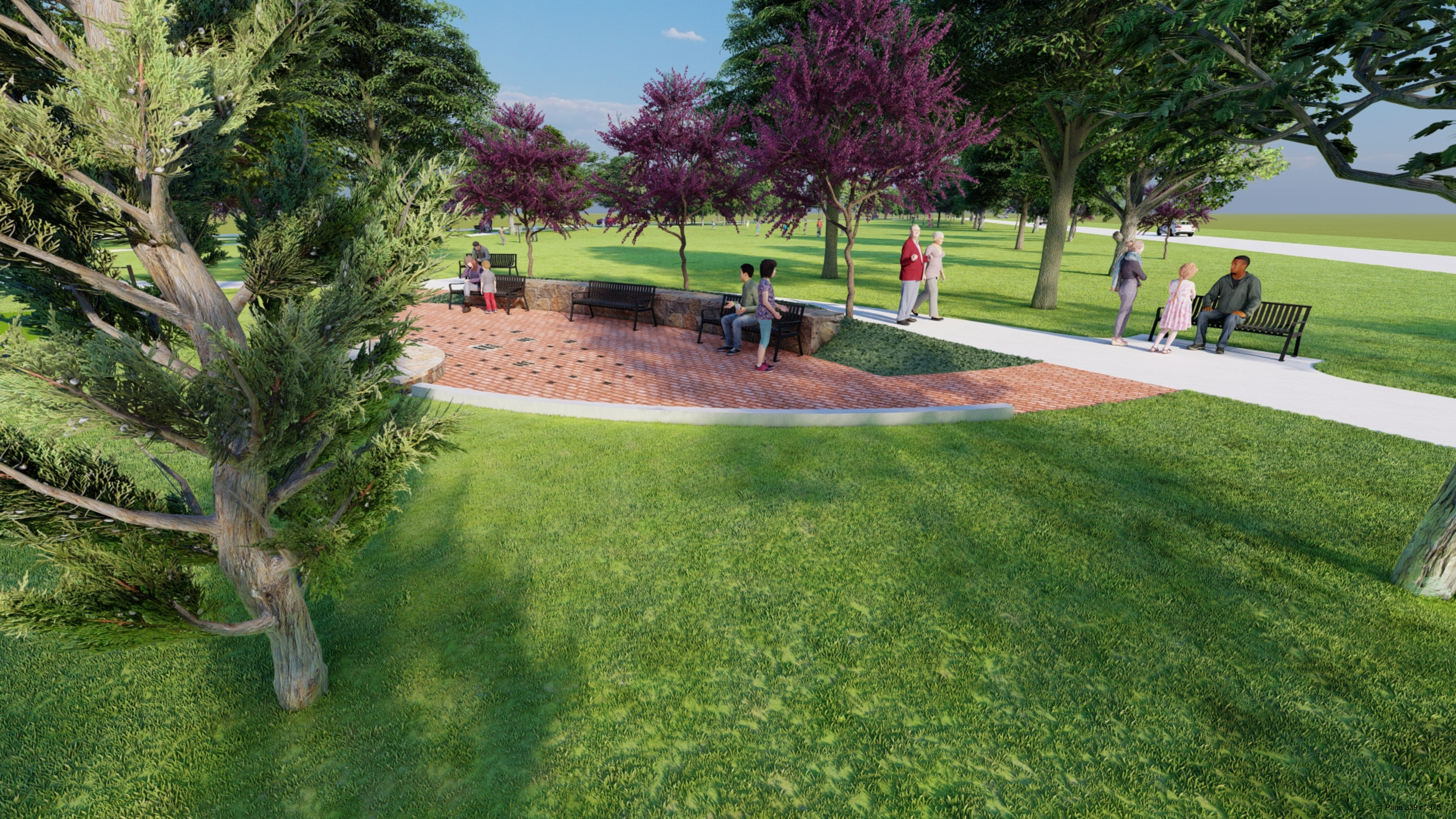
HFSD, Inc.

West Grand Improvements @ Sherwood (Browne Garden Area)				
Item	Qty.	Unit	Unit Cost	Total Cost
Enhanced Side Slopes & Water in Basin Option				
1 Install Temporary De-watering system	1	lsum	\$25,000.00	\$ 25,000.00
2 Removal of Articulating Block (side slopes)	6500	sf	\$6.50	\$ 42,250.00
3 Install Stamped Concrete (flagstone pattern to 6' ht. on side slopes)	6500	sf	\$40.00	\$ 260,000.00
4 Planting Bed Prep	4100	sf	\$3.00	\$ 12,300.00
5 Install Ground Cover along top of both sides Channel (1gal.)	1000	ea	\$25.00	\$ 25,000.00
6 Install steel edging border	3450	lf	\$10.00	\$ 34,500.00
7 Remove existing channel bottom	5,000	sf	\$6.00	\$ 30,000.00
8 Excavation work (30" depth)	460	cy	\$30.00	\$ 13,800.00
9 Modify Maintenance Access Ramp	1	ls	\$3,000.00	\$ 3,000.00
10 Install 30" recessed Concrete Basin with 8" sidewalls (integral color)	1	ls	\$100,000.00	\$ 100,000.00
11 Install recirculating fountain	1	ls	\$15,000.00	\$ 15,000.00
12 Install aeration system	1	ls	\$25,000.00	\$ 25,000.00
13 Electrical work	1	ls	\$15,000.00	\$ 15,000.00
14 Sod Disturbed Areas	7,500	sf	\$1.00	\$ 7,500.00
15 Install Stone Veneer at Existing Roadway Bridge Box Structures Columns	12	ea	\$5,000.00	\$ 60,000.00
16 Paint/Stain Box Structure Face walls	4	ea	\$4,000.00	\$ 16,000.00
17 Paint Guard Rails Black (5-Total Rails)	1	ls	\$6,000.00	\$ 6,000.00
18 Trail Bridge (50' length x 4' width) w/concrete abutments	1	lsum	\$120,000.00	\$ 120,000.00
19 Sub-Total				\$ 810,350.00
20 Maintenance Endowment (5 yrs)	5		\$10,000.00	\$ 50,000.00
21 10% Contingency				\$ 81,035.00
22 GC Overhead/Markup/Profit/Insurance/Bonding				\$ 113,449.00
23 Design & Constr. Observ.				\$ 121,552.50
24 Civil Engr. (Survey, Bidding, Const. Admin., Inspection)				\$ 74,957.38
25 TOTAL				\$ 1,251,343.88



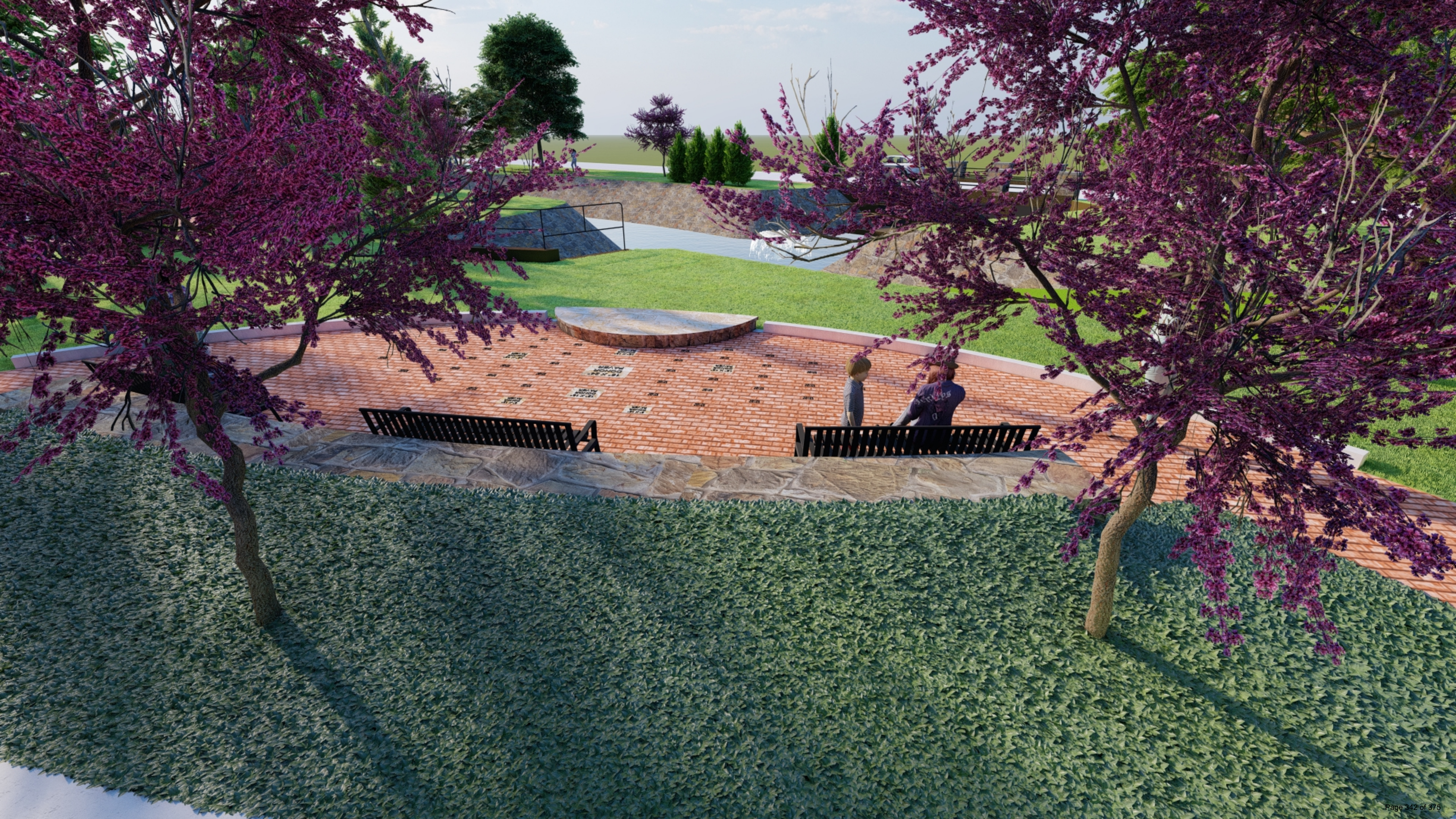
REDBUD PARK AND
WEST GRAND BOULEVARD TRAIL EXTENSION - MASTER PLAN

12/4/2024





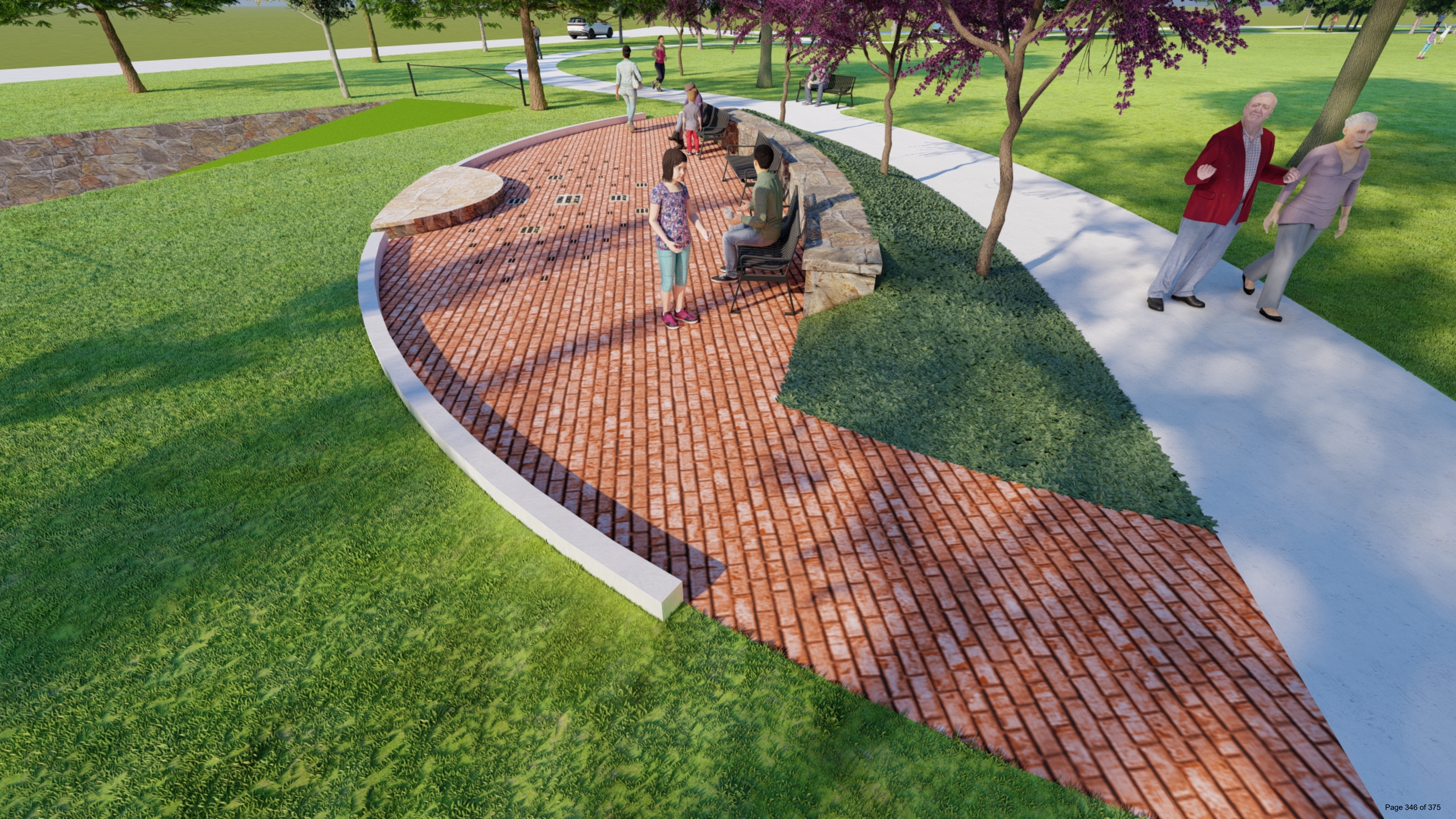


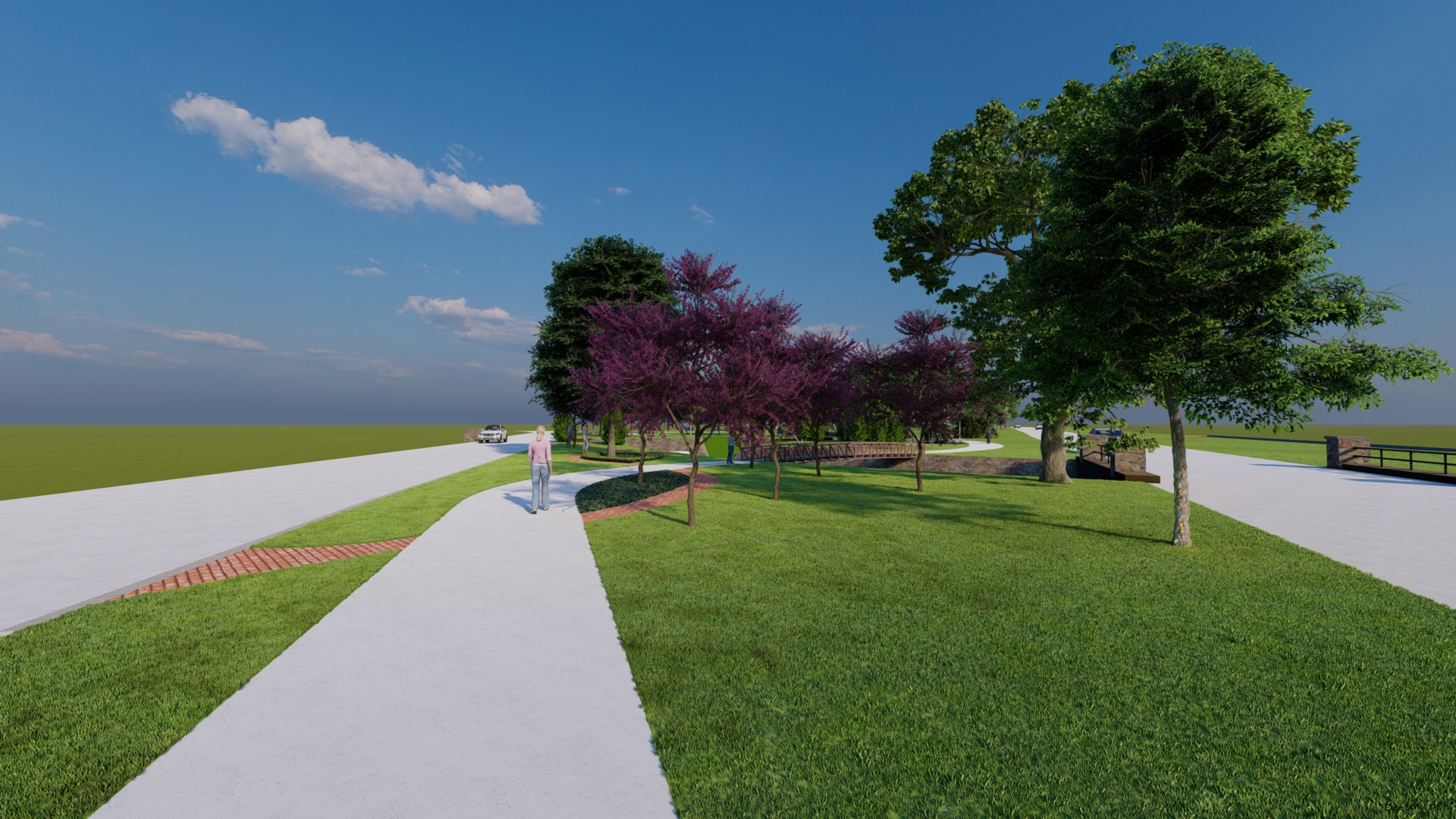








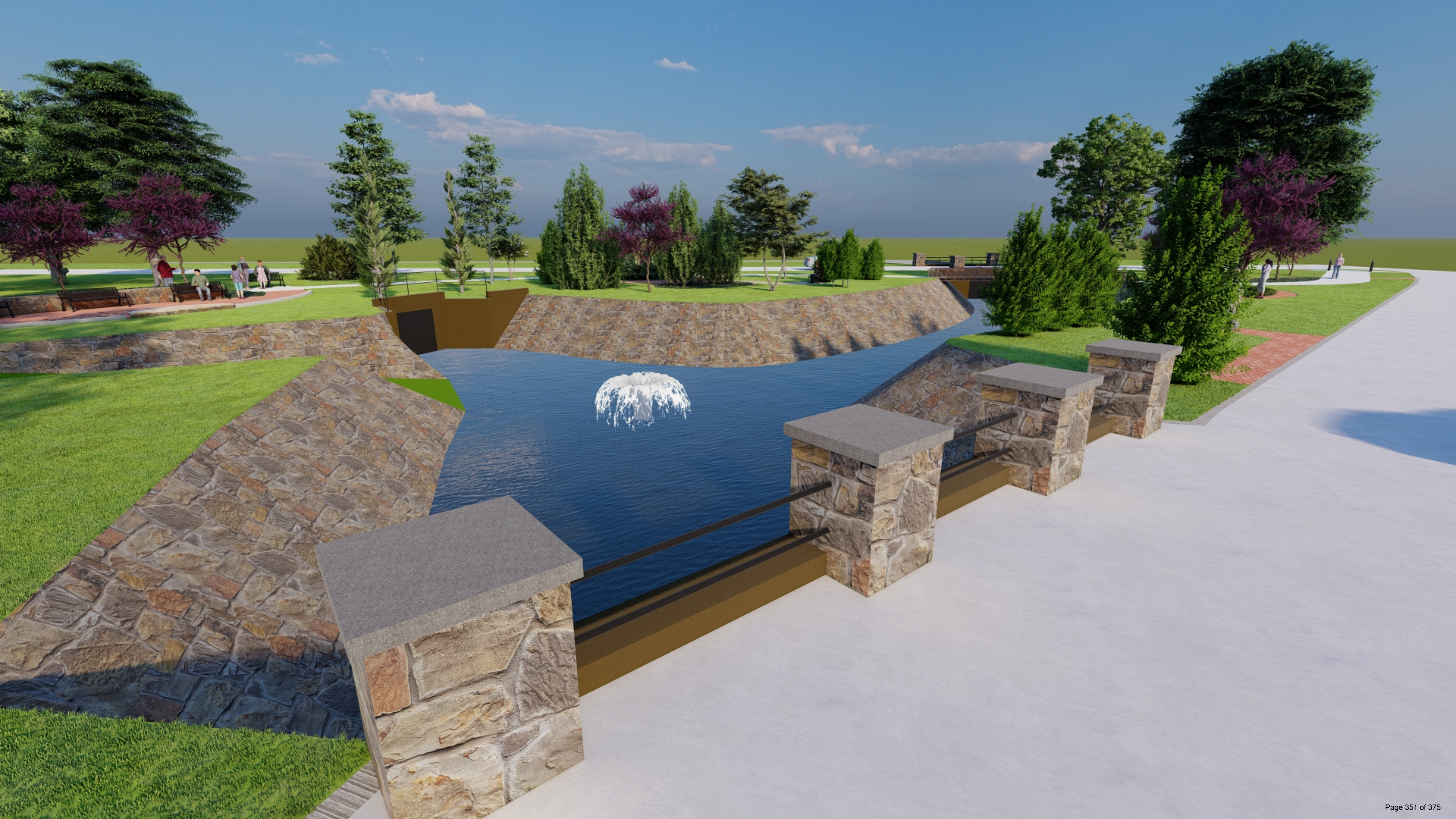


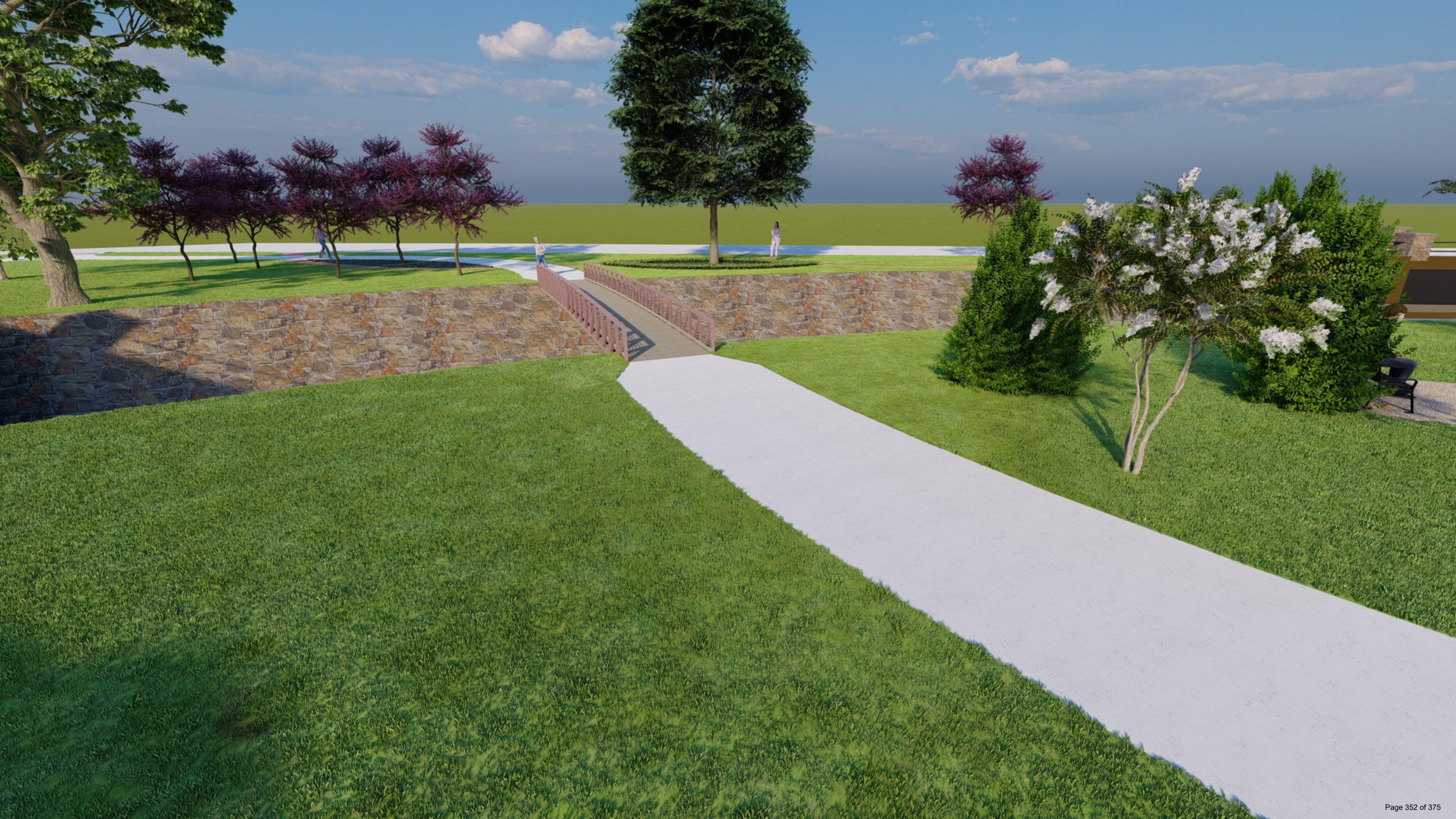




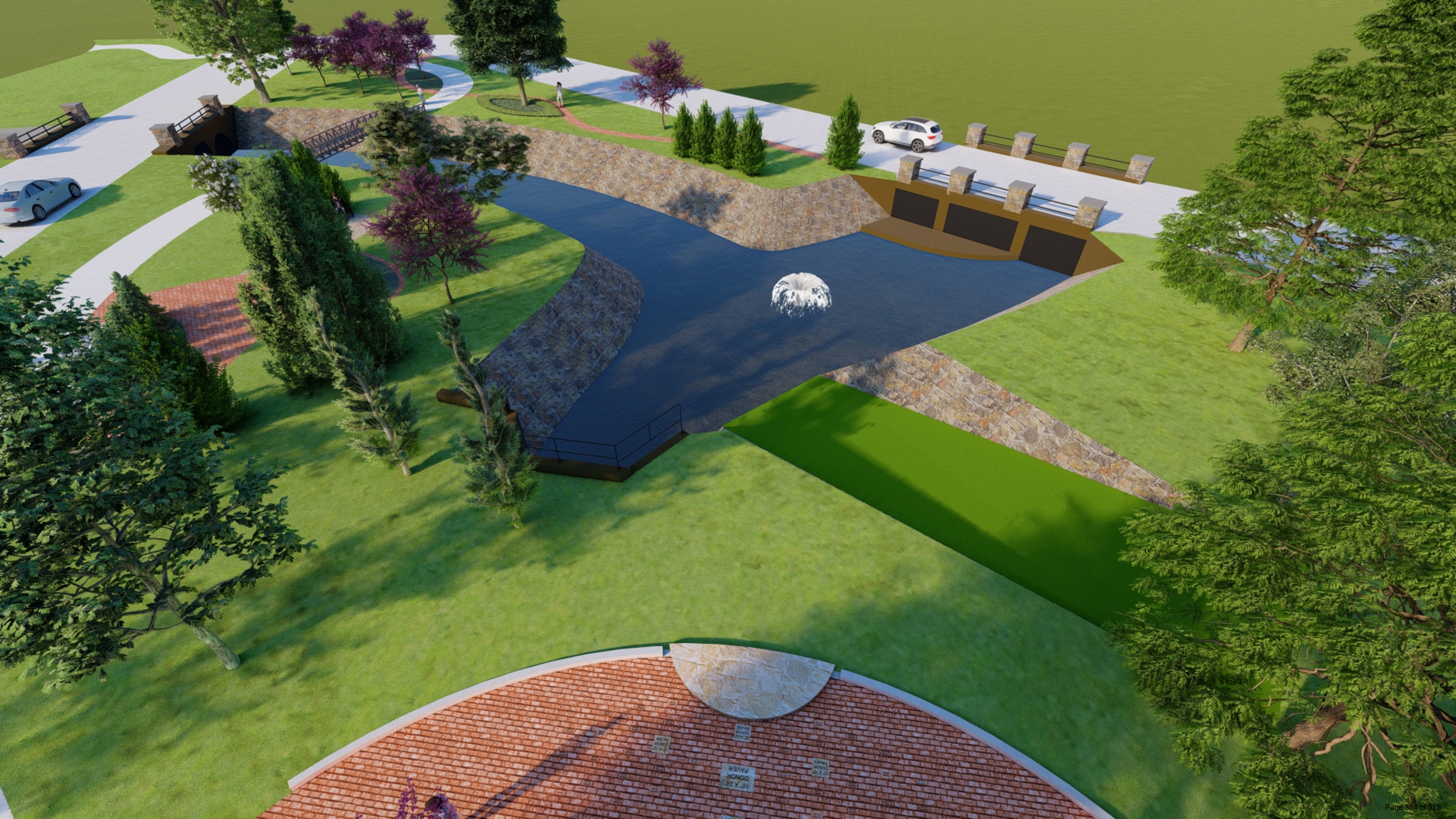


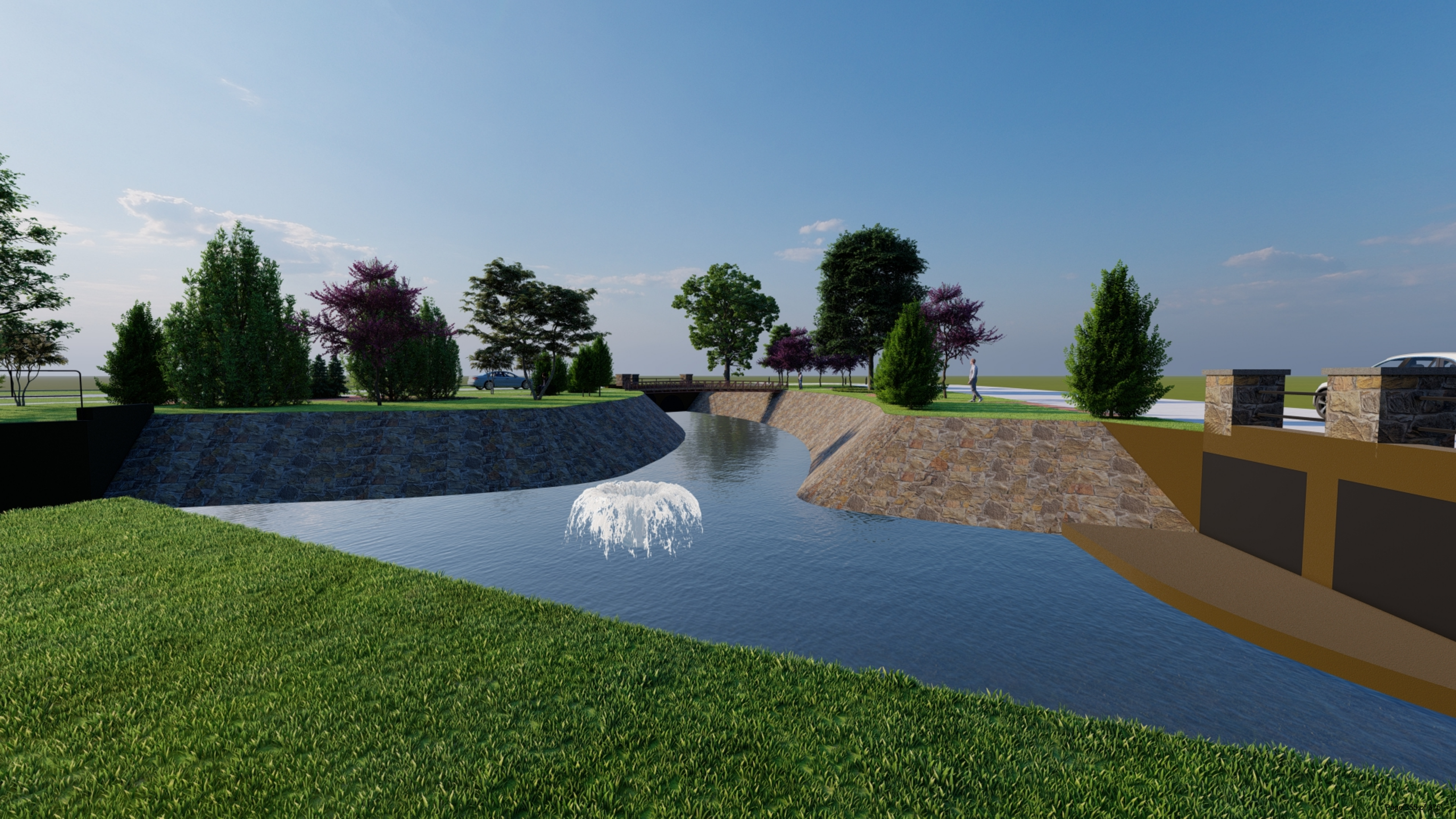
















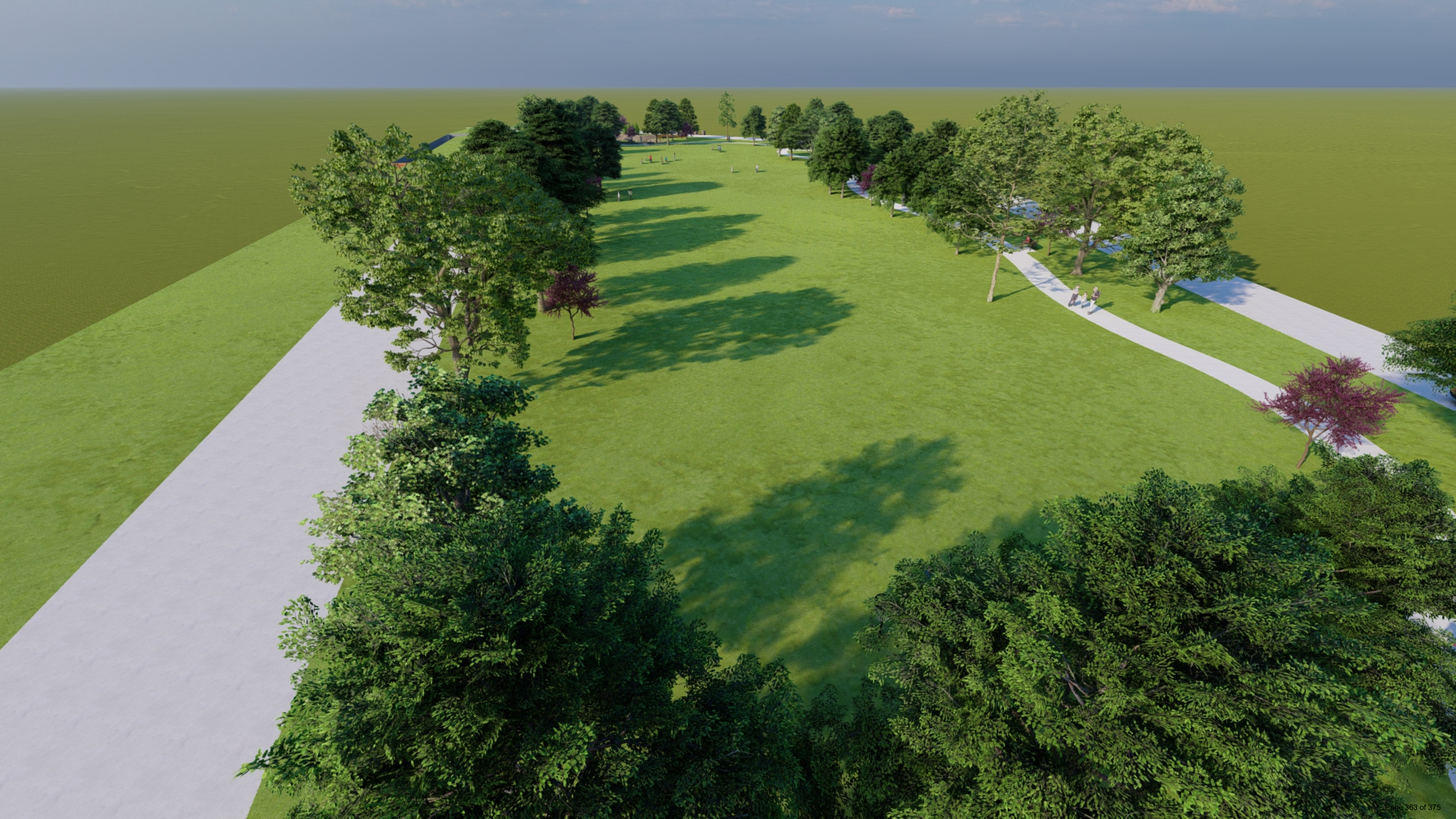




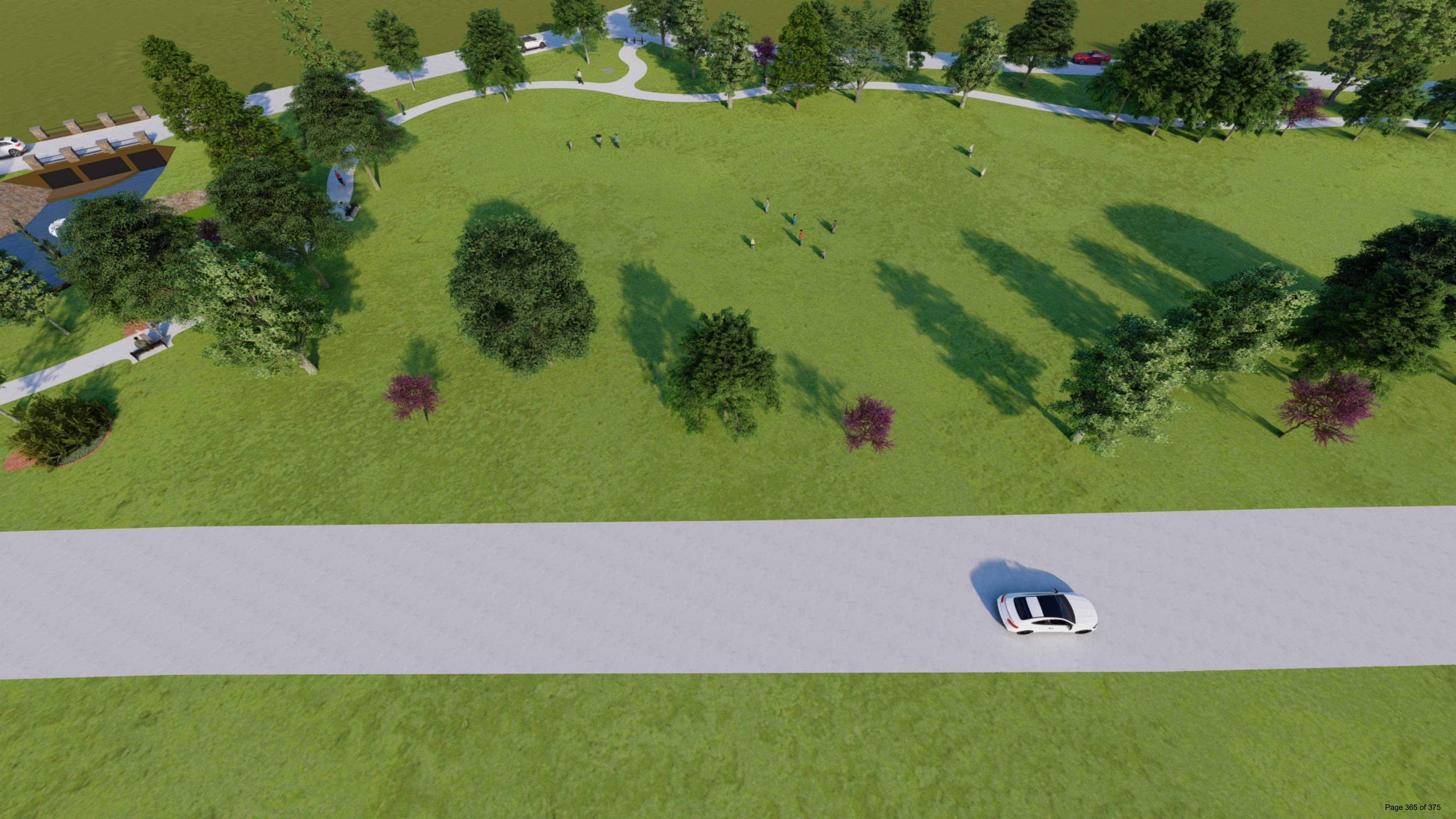


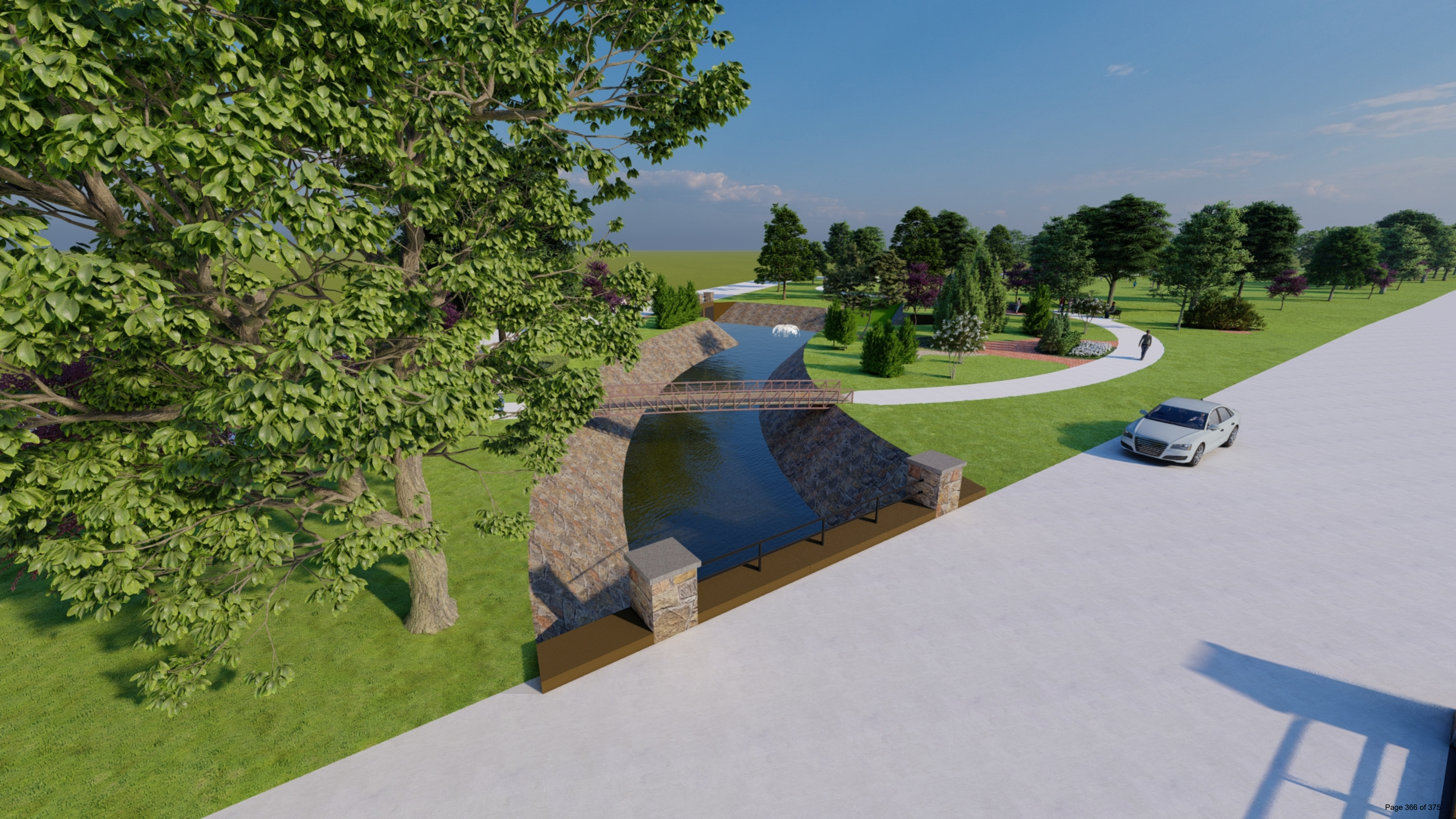


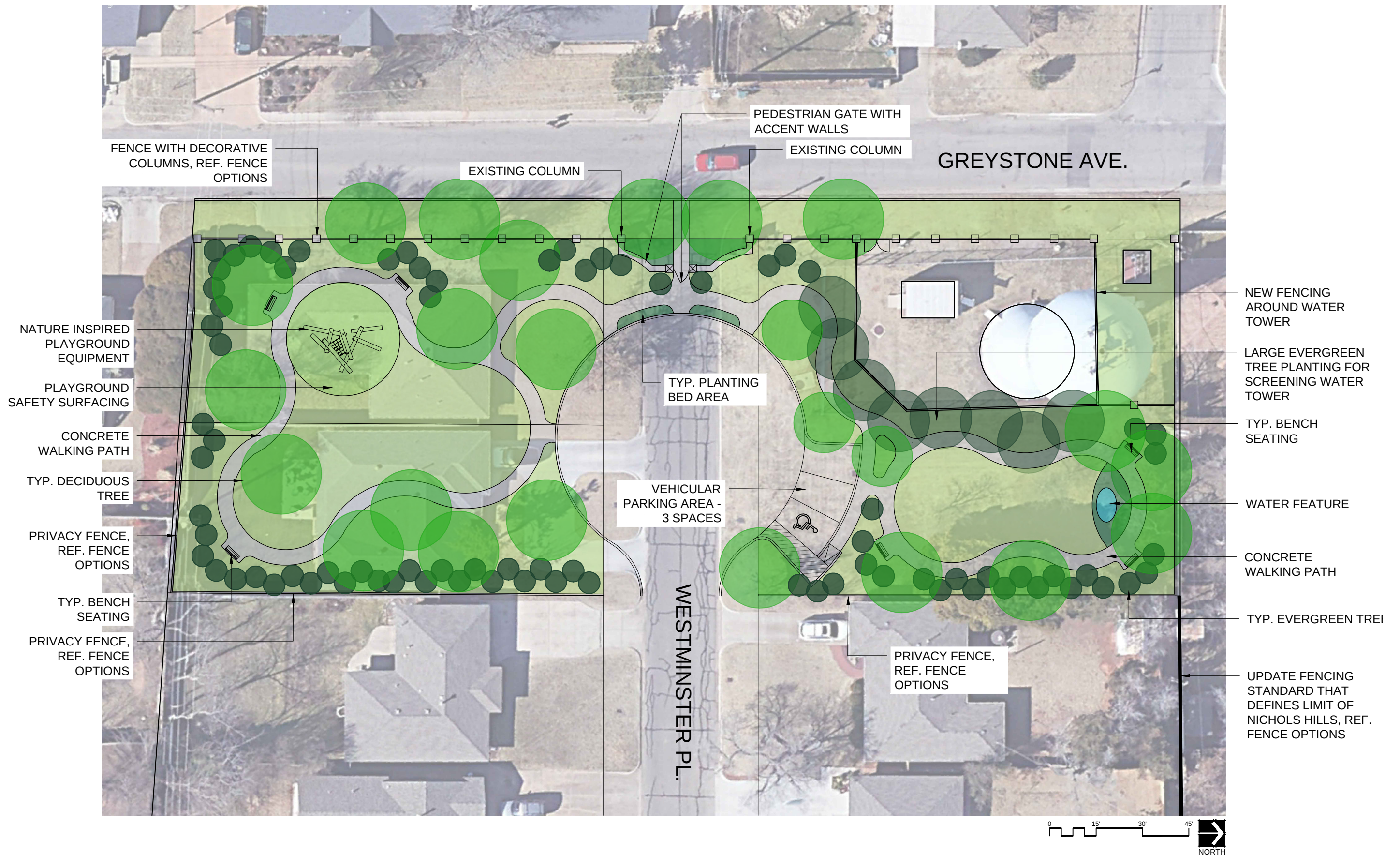










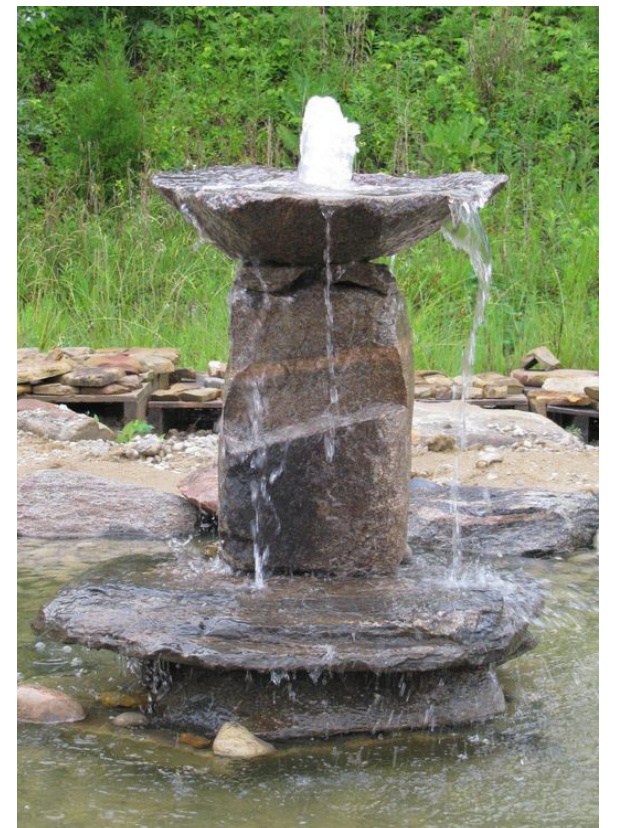
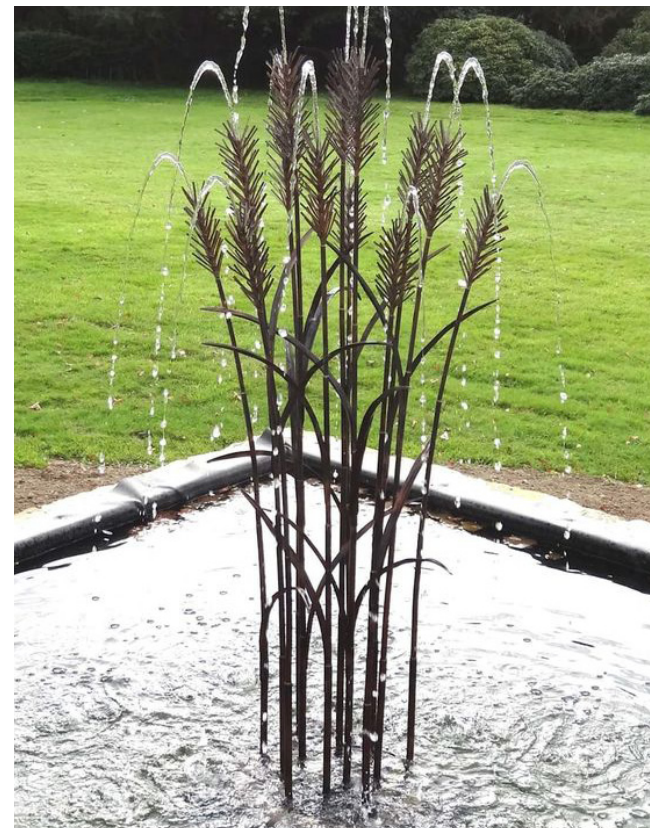


WESTMINSTER PARK - PRELIMINARY CONCEPT

SITE PLAN

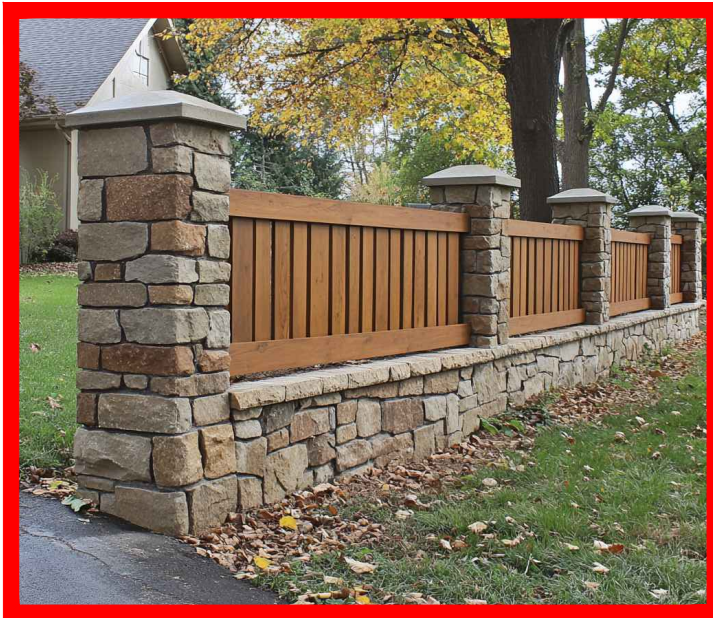








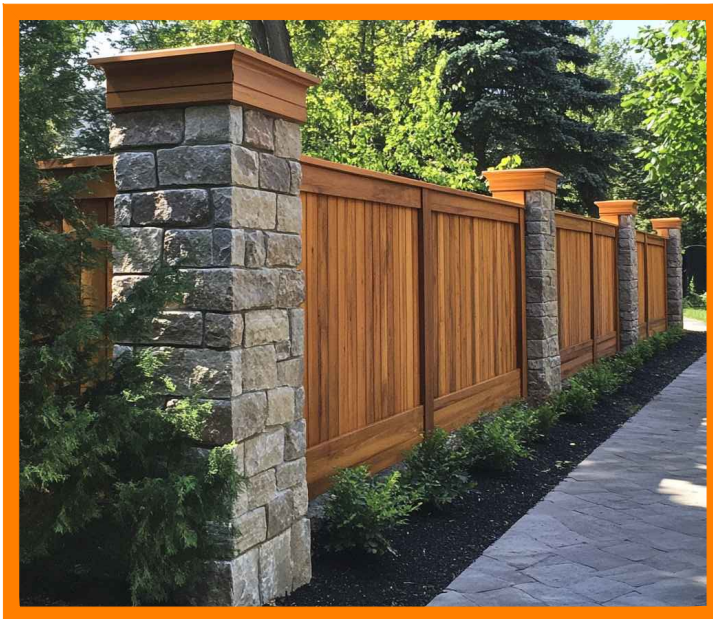
FENCE 1A
 DESCRIPTION: 8' TALL MASONRY STONE WALL WITH
 ACCENT COLUMNS. STONE COLOR TO MATCH EXISTING



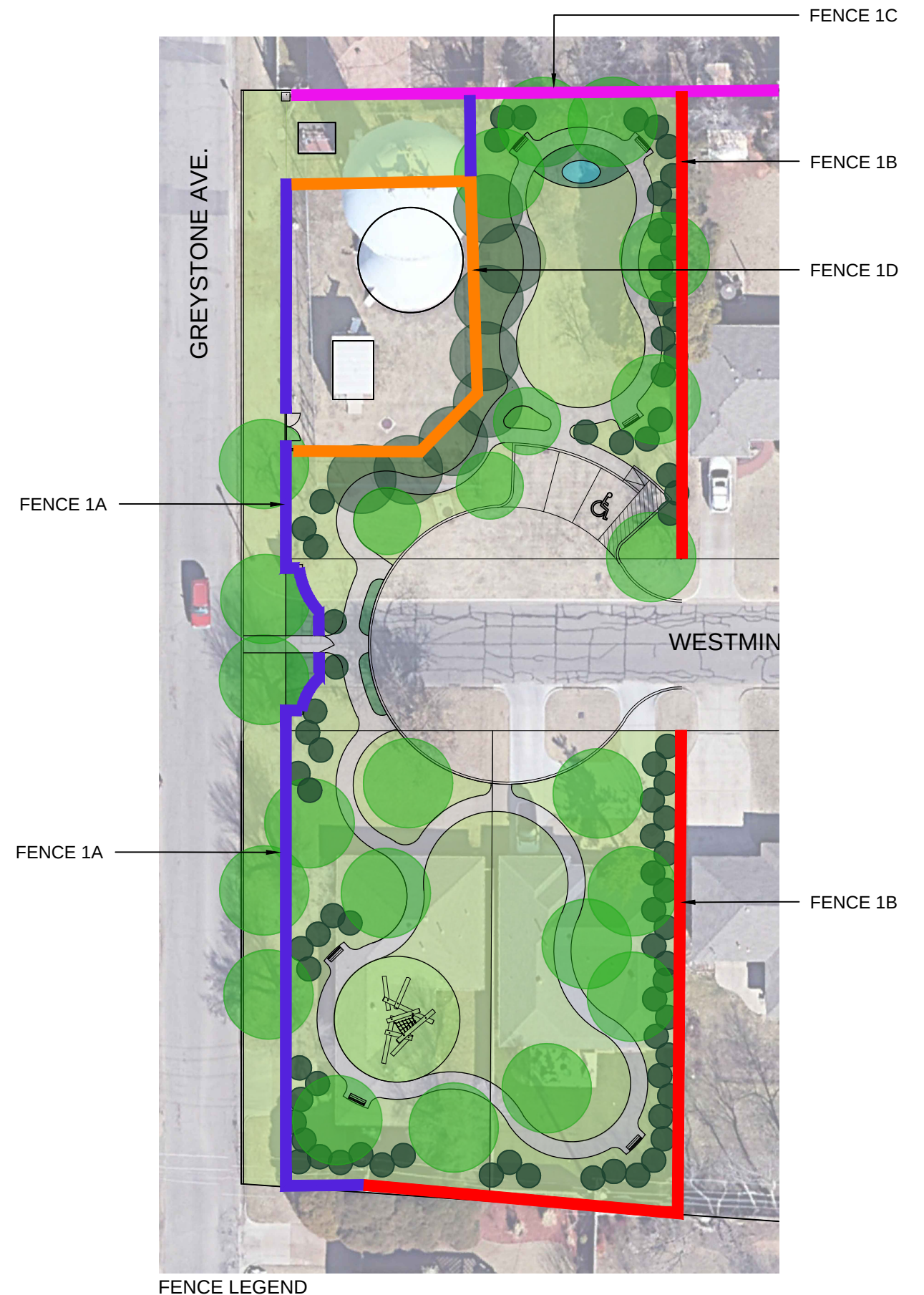
FENCE 1B
 DESCRIPTION: 2' TALL MASONRY STONE PONY WALL 6'
 CEDAR FENCE ON TOP WITH ACCENT COLUMNS



FENCE 1C
 DESCRIPTION: 8' TALL MODULAR PRECAST STONE WALL
 COLOR MATCHED TO EXISTING STONE



FENCE 1D
 DESCRIPTION: 8' TALL CEDAR FENCE WITH TOP RAIL
 AND STONE ACCENT COLUMNS

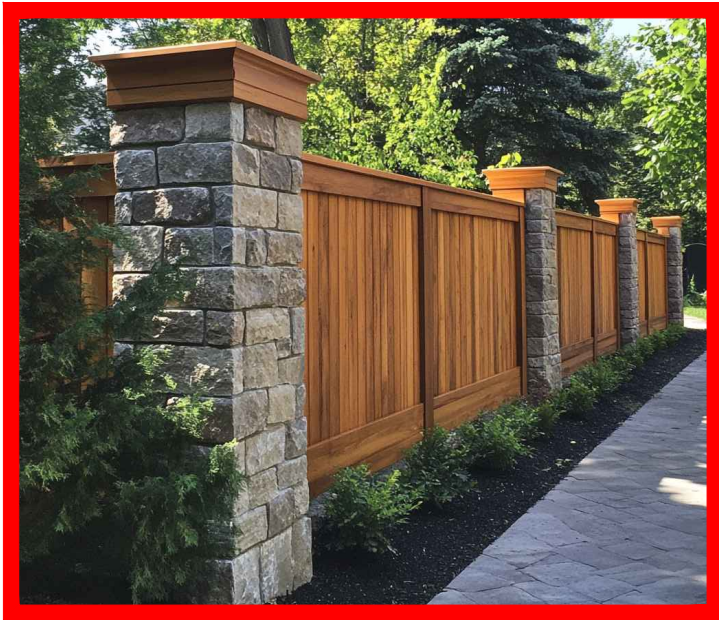


WESTMINSTER PARK - PRELIMINARY CONCEPT

FENCING OPTION 1



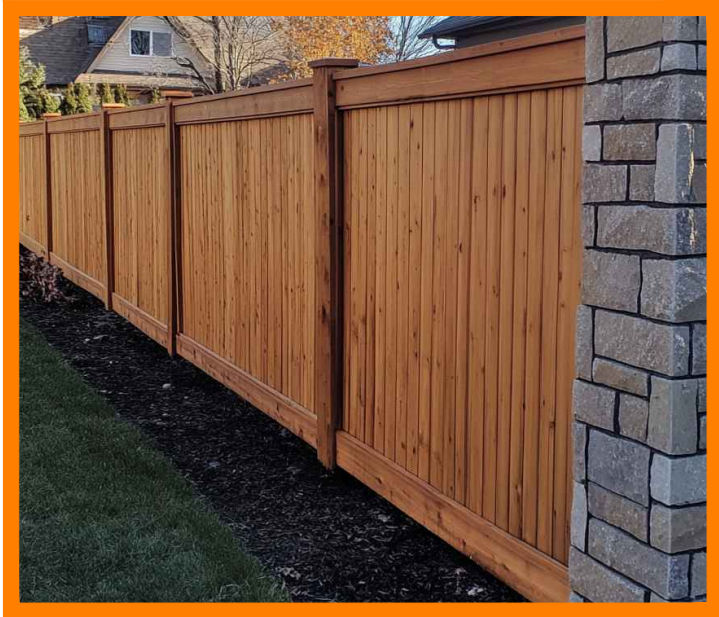
FENCE 2A
 DESCRIPTION: 2' TALL MASONRY STONE PONY WALL 6' WROUGHT IRON FENCE ON TOP WITH ACCENT COLUMNS



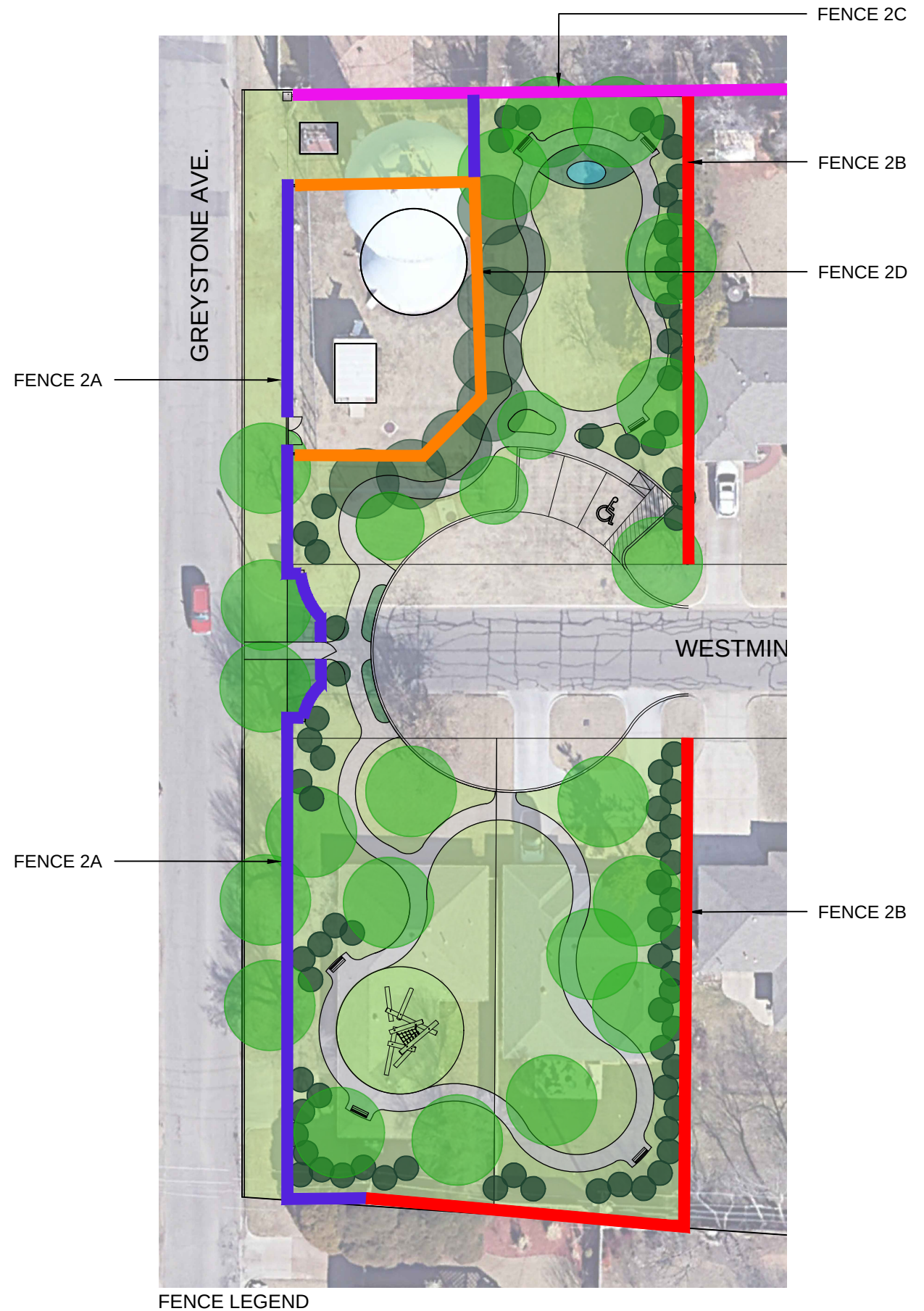
FENCE 2B
 DESCRIPTION: 8' TALL CEDAR FENCE WITH MASONRY STONE ACCENT COLUMNS



FENCE 2C
 DESCRIPTION: 8' TALL MODULAR PRECAST STONE WALL COLOR MATCHED TO EXISTING STONE



FENCE 2D
 DESCRIPTION: 8' TALL CEDAR FENCE WITH STONE COLUMNS AT CORNERS ONLY

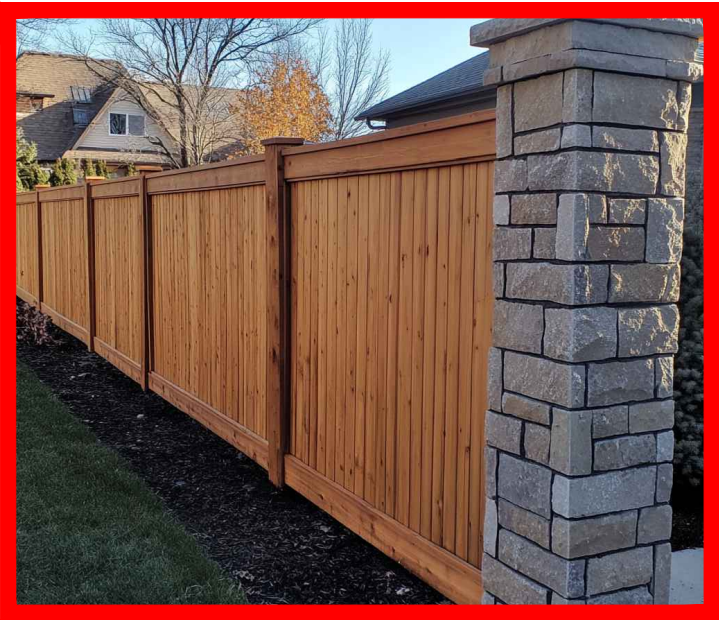


WESTMINSTER PARK - PRELIMINARY CONCEPT

FENCING OPTION 2



FENCE 3A
 DESCRIPTION: 8' WROUGHT IRON FENCE WITH ACCENT COLUMNS. STONE COLOR TO MATCH EXISTING



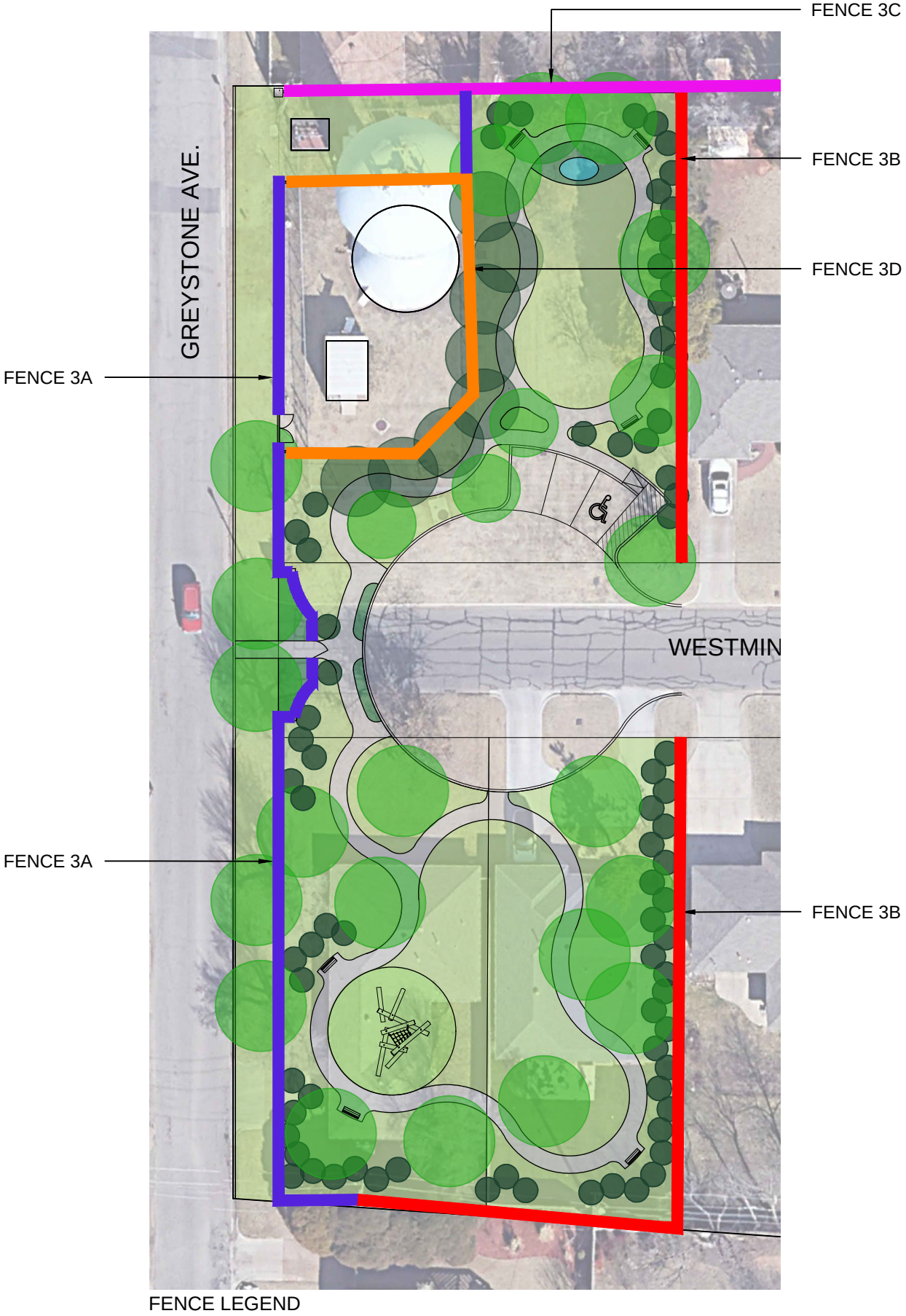
FENCE 3B
 DESCRIPTION: 8' TALL CEDAR FENCE WITH MASONRY STONE ACCENT COLUMNS AT CORNERS ONLY



FENCE 3C
 DESCRIPTION: 8' TALL MODULAR PRECAST STONE WALL COLOR MATCHED TO EXISTING STONE



FENCE 3D
 DESCRIPTION: 8' TALL CEDAR FENCE WITH TOP RAIL



WESTMINSTER PARK - PRELIMINARY CONCEPT

FENCING OPTION 3

City Council Item Report

MEETING DATE

December 10, 2024

AGENDA ITEM # 9.i

A Resolution of the City Council of the City of Nichols Hills, Oklahoma adopting the Association of Central Oklahoma Governments Regional Safety Action Plan and Vision Zero Policy.

ATTACHMENTS

1. NH- ACOG Safety Action Plan Resolution - 11.25.24-2.1

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NICHOLS HILLS,
OKLAHOMA ADOPTING THE *ASSOCIATION OF CENTRAL OKLAHOMA
GOVERNMENTS REGIONAL SAFETY ACTION PLAN AND VISION ZERO POLICY*

WHEREAS, the City of Nichols Hills, Oklahoma (the “City”) is a member of the Association of Central Oklahoma Governments (“ACOG”); and

WHEREAS, on November 14, 2024, ACOG’s Board of Directors adopted the *Association of Central Oklahoma Governments Regional Safety Action Plan* (the “Safety Action Plan”) authorizing ACOG to submit implementation grant applications to the U.S. Department of Transportation for Safe Streets and Roads for All (SS4A) funding; and

WHEREAS, the Safety Action Plan incorporates the *Vision Zero Policy* which sets out the goal of eliminating traffic deaths and serious injuries to zero by 2050;

WHEREAS, the City desires to adopt and implement the Safety Action Plan and the Vision Zero Policy.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Nichols Hills, Oklahoma does hereby adopt the Safety Action Plan and the *Vision Zero Policy* and authorizes and directs the City Manager or the City Finance Director to sign an application(s) and related documents necessary to file and process an application(s) for SS4A funding under it.

PASSED AND APPROVED by the Council of the City of Nichols Hills, Oklahoma, this _ day of _____, 2024.

Mayor

(SEAL)
ATTEST:

City Clerk

Approved as to form:

City Attorney